

ANGLIA RUSKIN UNIVERSITY

**FACULTY OF BUSINESS AND LAW
SCHOOL OF ECONOMICS, FINANCE AND LAW**

**A CRITICAL REVIEW OF A MULTINATIONAL
CORPORATION'S CORPORATE SOCIAL RESPONSIBILITY
PRACTICE – A CASE STUDY.**

TAYE TIMOTHY OSADIYA

*A thesis in partial fulfilment of the
requirements of Anglia Ruskin University
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ABSTRACT

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Amidst growing global challenges facing multinational corporations (MNCs) in the process of designing, implementing and evaluating corporate social responsibility (CSR) effectively, this study critically reviews the extent to which the existing CSR design, implementation and evaluation model of the Shell Petroleum Nigeria Plc operating in the Niger Delta region of Nigeria, is addressing these challenges. Specifically, the study is grounded in review of the Shell Petroleum Nigeria PLC CSR model that is based on the CSR integrated framework by Aravossis et al., to explore the extent to which this is enabling the corporation to meet the needs of its diverse stakeholder groups.

In exploring the corporation's CSR model, a constructivist realism position that encompasses quantitative and qualitative research methodologies was adopted as they both apply similar logic when analysing phenomena. They are also deconstructive in probing natural unfolding episodes in the social world since both methodologies deal with data. These positions enabled me to interpret the flow of events taking place amongst the corporation's stakeholder groups by focussing attention on their actions, utterances and behaviours.

Findings from this study suggest that the corporation's CSR design, implementation and evaluation framework is not fit for purpose as it is ineffective in addressing the needs of its diverse stakeholder groups. In addition, decisions on CSR issues are taken by management of the corporation with little consultations and engagement of all stakeholder groups. The existing CSR process creates negative relationships and lack of trust between the corporation's management and local communities' residents.

Based on these outcomes, the study makes the following contributions: a provision of CSR framework that managers of MNCs could adopt to design, implement and evaluate CSR programmes; and a process that facilitates interactions and enhances positive relationships between MNCs and stakeholder groups in the design, implementation and evaluation of CSR projects.

Key words: Corporate Social Responsibility, Isomorphic, Non-rivalry, Non-rejectability, Monolithic decision-makers, Neo-institutional theory, Tri-sector partnership, Environmental-degradation, Subsidiary, Stakeholder.

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LIST OF ABBREVIATIONS USED IN THE STUDY

CSR – Corporate Social Responsibility

MNC – Multinational Corporation

S&P – Standard and Poor

USA – United States of America

BPD – Business Partners for Development

UNEP – United Nations Environmental Programme

RSQ – Research Question

NDDC - Niger Delta Development Commission

LIVEWIRE – A youth enterprise development programme in the Niger Delta Region in Nigeria

HIV - Human Immunodeficiency Virus

AIDS - Acquired Immune Deficiency Syndrome

UNEP – United Nations Development Programme

UK – United Kingdom

PEST – Political, Economic, Social and Technological

SWOT – Strength, Weaknesses, Opportunities and Threats

TNCs – Transnational Corporations

UN – United Nations

ILO – International Labour Organisation

OECD – Organisation for Economic Cooperation and Development

BP – British Petroleum

NGOs – Non-Governmental Organisations

EU – European Union

MR – Marginal Revenue

MC – Marginal Cost

AR – Average Revenue

AC – Average Cost

CSP – Corporate social Performance

SAAP - Social Accountability, Auditing and Reporting

ECSF - European Corporate Sustainability Framework

EFQM - European Foundation for Quality Management

WAEC O/L – West African Examination Certificate Ordinary Level

OND – Ordinary National Diploma

HND – Higher National Diploma

BSc – Bachelor of Science

BA – Bachelor of Arts

MSc – Master of Science

MA – Master of Arts

SSPS – Statistical Package for Social Sciences

μ – Mean

σ - Standard Deviation

Stakeholders - A stakeholder is a party that has an interest in a company and can either affect or be affected by the business activities.

PT1-ST1 – Part one, Stage One

NVivo Software – A Software that supports qualitative and mixed methods research by helping researchers to organise, analyse and find insights in unstructured surveys.

CHAPTER 1 – INTRODUCTION

1.1.Introduction

For many years, economists and business practitioners have been debating the role of business in society and attempting to provide answer to a fundamental question – *To whom is business responsible?* (Blowfield & Murray, 2014). To some economists, such as Milton Friedman, it was a straightforward question that has a straightforward answer. For instance, in an article published in the New York Times in 1970, Friedman argued that the only responsibility that corporations have are towards the law of the state, their shareholders and no one else (Friedman, 1970). Whilst a few are still defending the Friedman's position, some also believe it was an inaccurate notion that was once a valid argument which no longer hold in our modern world as there have been progress made in the 21st century in terms of business and society relations (Idowu et al, 2020). Hence, these divergent views on the discourse are deep rooted in the belief that investors' interests often conflict with that of the society. Investors are more interested in investing in corporations that have the most returns on capital while societies are more interested in those firms that put good business ethics over profits (Blowfield & Murray, 2014). Hence, these contrasting views have led to a shift in how corporations carry out their business activities. In emphasising this, the Chief Executive Officer (CEO) of International Business Machine (IBM) Sam Palmisano, comments that the biggest shift in recent business history is that from shareholder to stakeholder corporations (Blowfield & Murray, 2014). This view is based on the presumption that for a business to be successful in today's world, it must be aware of the responsibility it has towards its diverse stakeholders and understands that it must strive to meet these needs (Edward & Willmott, 2011). Although, this is a challenging task for multinational corporations, Edward & Willmott (2011) emphasised the need

for corporations to accept the process as one of their immediate priorities because they believe that duties and responsibilities are fluid and defined as part of a social consensus that depends on the free and informed participation of the populous democratic process which has been strengthened by the emergence of the stakeholder theory that presents opportunities for corporations to learn and become aware that a business requires the approval of others in society in order to carry out their business activities productively (Blowfield & Murray, 2014). This assertion is consistent with the earlier Carroll's (2016) CSR framework in which corporations were encouraged to do whatever that is deemed necessary to maintain their legitimacy. In this framework, the license to operate is central to legitimacy theory in which the continued existence of corporations was assumed to be dependent on their abilities to consistently maintain their core values and ensure that those values are aligned with the core values of societies in which they operate (Carroll, 2016).

Essentially, the legitimacy theory offers a strategy for managing stakeholders in the face of various threats through educating them about the corporation's intentions, changing their perceptions of events, diverting their attention, and altering their expectations (Halliday et al., 2002). The crux of the discourse has been that Corporate Social Responsibility (CSR) is gradually becoming the main stream of business activities (The Economist, 2008) as they are now actively engaging in investing a reasonable percentage of their returns on investments in the provision of pure public goods which have the characteristics of non-rivalry and non-rejectability. In addition, a significant percentage of the world's largest MNCs are becoming active in environmentally friendly business activities in attempting to reduce their negative externalities far below the levels required by law (Kitzmueller & Shimshack, 2010).

For instance, recent studies show that more than 50% of the Fortune Global 250 companies now share regular public information which specifically highlights their CSR activities (Social Investment Forum, 2013). In addition, studies have earlier shown that up to 10% of Standard and Poor (S&P) 100 firms report in detail on their CSR activities (Kotler & Lee 2005; Baskin & Gordon 2005). So also, over 30% of large firms now have voluntary external certifications for social and environmental standards and as much as 11% of United States of America (USA) companies were certified to be socially responsible as at 2006 (Social Investment Forum, 2013). It is currently projected that USA and European markets will soon reach a point in which as much as \$2 Trillion and 300 Billion Euro will be spent on socially responsible assets by 2007 (Social Investment Forum 2006). For instance, in 1999, the Environics International carried out the global survey of CSR and found that as much as 70% of public said they would like firms to contribute to social goals beyond shareholder wealth (Environics International, 1999).

A more recent survey on CSR carried out in America also found that as much as 52% of consumers said they do seek for information about companies' CSR records (Fleishman-Hillard, 2007). As at 2003, more than 50% of American consumers said that a firm's social reputation does have a role to play in their purchasing decision making process. At the same period, as much as 70% of the United Kingdom (UK) consumers were found to be willing to pay more for a product that they believe is ethically superior (IPOS, 2003). Following these findings, Scherer & Palazzo (2008) comment that firms are no longer just viewed by the public as the bad guys that are causing environmental damages, financial scandals and social ills, but rather labelled as the solution to global regulation and public goods problems. Despite the value

ascribe to CSR by today's business executives, studies have shown that the process of designing, implementing and evaluating corporate social responsibility is proving to be an ongoing challenge for multinational corporations around the world (Aguilera, Rupp, Williams & Ganapathi, 2007). This assertion tends to prompt some academics, practitioners and entrepreneurs' interests in the subject (Sharma & Kiran, 2013). In addition, there appears to be a growing number of academics and popular press that are emphasising the necessity for MNCs around the world to improve on their CSR practices (Jacqueminet & Durand, 2013).

Although there exists research that has investigated behaviours of subsidiaries of MNCs in host countries, limited attempts have so far been made to examine the consistency and effectiveness of models currently being used for designing, implementing and evaluating their CSR practices (Maon et al., 2008). The flaw in most of the existing CSR design, implementation and evaluation models is that they all tend to overlook the intra-organisational heterogeneity that is bound to complicate the design, implementation and evaluation of CSR practices of MNCs in host countries. In most studies, MNCs were viewed as monolithic decision-makers (Jacqueminet & Durand, 2013). On reflection, it may be argued that the MNCs intra-organisational heterogeneity approach to CSR design, implementation and evaluation CSR programmes is bound to have some negative consequences in terms of the ability of the MNCs in being able to be receptive to pressures that emanate from the influence of internal and external institutional pressures which they are exposed to in host countries. This may be the antecedent of the inconsistency in the MNCs approach to CSR design, implementation and evaluation in host countries (Philippe & Durand, 2011) because if this is explained in the context of Neo-institutional theory that

emphasises the Isomorphic pressures exerted on firms, it may be inferred that these elements are the factors that determine MNCs behaviour in host countries (DiMaggio & Powell, 1983; Hoffman, 1999) because the Neo-institutional theory studies have shown that the conditions under which firms conform to the norms of their industry often impact on their operations (Meyer & Rowan, 1977; Tolbert & Zucker, 1983; Sherer & Lee, 2002; Marquis, Glynn et al., 2007; Battilana & Dorado, 2010; Philippe & Durand, 2011).

On the contrary, a more recent study by Jacqueminet & Durand (2013) found that the neo-institutional claims are valid only if firms are considered as monolithic whole (Jacqueminet & Durand, 2013). This suggests that the necessity for MNCs to conform to institutional norms such as CSR may not be stable over time nor homogenous across their entities (Jacqueminet & Durand, 2013) as their operations span across different countries and different industries which make them susceptible to numerous conflicting demands. Therefore, the idea of adopting a one size fits all may prove to be counterproductive as different countries have different laws, needs, culture and other economic and social constraints.

This may explain reasons why in recent times, some corporate executives in organisations such as the Shell Petroleum Nigeria PLC, British Petroleum (BP) and Exxon have been receiving negative publicities from the press in response to their lack of compliance with quality, ethical and other socially responsible standards in some of their host countries and this, to some extent is damaging their reputations (Maon et al., 2008). However, socially responsible firms such as The Body Shop and Ben and Jerry's that based their business operations on ethical foundations (Pearce & Doh, 2005) continue to receive positive publicities from both the public and the press around

the world. Based on these two contrasting empirical evidences, it may be inferred that CSR has metamorphosed from an ideological stance to essentials of our modern-day corporates' business practices. However, the success and failure of a CSR programme will largely depend on how it is designed, implemented and evaluated.

The existing model of 'win-win' strategy which is based on the conception that business, government and society alone cannot solve today's complex social and environmental problems needs to be revisited and revised as it is just not working as it should be. To this extent, there needs to be a standard model for MNCs CSR design, implementation and evaluation framework that is dynamic in substance and context which can address the diverse environment in which MNCs operate whilst meeting the needs of all stakeholders (Idemudia, 2014). This reasoning appears to be consistent with the earlier Business Partners for Development's (BPD) (2002) conclusion that corporations have three options: firstly, they may accept all responsibility at a high cost, low risk, and opportunity cost; secondly, accept minimum responsibility at low cost, high risk and opportunity cost and thirdly, they may share responsibilities with government and civil societies, an option that carries manageable cost, low risk and exploitation of available opportunities (BPD, 2002).

These choices essentially echo the need for a CSR model that centred on the concept of tri-sector partnership between government, business and civil society that draws on the complementary core competences of each partner to achieve consistent and better CSR results for MNCs and the communities in which they operate (Warhurst, 2005). This in my view would work better for businesses than the existing CSR models. To this extent, this study aims to contextualise a unique CSR model that will coherently

address both the intra-organisational heterogeneity issues as well as the Isomorphic pressures which are existing barriers to the achievement of MNCs subsidiaries' CSR design, implementation and evaluation processes in host countries.

1.2. Context for the Study

This study specifically focused on the subsidiary of an oil producing MNC that is operating in the Niger Delta region in Nigeria. The reason for focusing on a specific case was informed by the persistent publicities featured in the national and international news media about the corporation since the 1980s to date. The publicities are centred largely on the corporation's CSR issues in communities where they carry out their oil exploration activities. Some reports in national newspapers and media emphasised the corporation's lack of commitment to solving the environmental issues that stemmed from their business activities which have subsequently subjected communities' residents to serious environmental degradation and social problems (AfrolNews, 2004; Idemudia, 2014 and TVCNews, 5th August 2015). Evidence gathered from series of news magazines, international organisations such as the United Nation's agencies and various media (PMNews, 5th August 2015; TVCNews, 5th August 2015; TVC News, 1st April, 2015; United Nations Environmental Programme (UNEP), 2015; Idemudia 2014; and AfrolNews, 2004) indicates that in the last few years, there have been persistent incidences of criminal activities which involved the taking of oil workers as hostages, blockage of oil facilities, oil pipeline vandalism, and violation of human rights in the Niger Delta area of Nigeria. For instance, there was a protest against AGIP Oil recently for the neglect of their CSR agreement (ChannelTV News – 18/02/2020). These events are damaging the corporate image of most of the oil MNCs operating in Nigeria. Moreover, the Shell Petroleum Nigeria

PLC 2010 Global Security Spending Report published in 2012 showed that between 2007 and 2009, the corporation spent as much as \$1 billion on security across their subsidiaries around the world and almost 40% of this which represents \$383 million, was spent in Nigeria alone. This suggests that the corporation security challenges are greater in Nigeria than anywhere else. The report further concludes that majority of that money was expended in securing the Shell Petroleum Nigeria PLC operations in the Niger Delta region, an area roughly the size of Scotland. The report also indicates that in 2008 alone, the Shell Petroleum Nigeria PLC spent more on security in the Niger Delta area than in the Americas, European Union and Russia combined. It was apparent in the report that the Corporation spends as much as \$200 million annually on community development in Nigeria. These funds are thought to be frequently distributed to groups that threaten the corporation's operations (The Shell Petroleum Nigeria PLC Global Security Spending 2007-2009 Report, 2012).

The impacts of these activities have been negative on the corporate image of these oil multinational corporations, their profits and the Nigeria's government revenue (Idemudia, 2014). In 2004, Dr Daukoru, Special Adviser to the Nigerian president on petroleum and energy, emphasised the gravity of the problem when he commented that due to the persistent conflict in the Niger Delta, the Nigeria government since 1999 has lost as much as US\$6.8 billion in oil revenue (AfrolNews, 2004). In addition to this comment, the Petroleum Development Company of Nigeria's (SPDC) (2014) report concludes that the increased militants' violence activities against oil multinational corporations in the Niger Delta region is, Shell Petroleum Nigeria PLC is considering downsizing its onshore oil production in Nigeria in the foreseeable future. The report also emphasised that other oil corporations operating in the region such as Chevron and Texaco have also lost as much as \$750 million due to community

strife and oil pipelines bunkering (IHT, 2004). This prediction appears to have manifested in the Shell Petroleum Nigeria PLC decision to sell substantial part of their investment in Nigeria (TVC News, 1st April 2015). So also, it was reported in the TVC News on the 5th April 2015 that the Militants in the Niger Delta area of Nigeria blew up oil pipelines as a protest to the oil MNCs exploration activities in the region. The enumerated issues have influenced the strategic decisions of the noted oil corporation activities in Nigeria. For instance, since the publication of the noted findings, most of the Nigeria's oil MNCs have started to be engaged in social responsibility activities by making significant financial contributions to community development projects. For instance, the Shell Petroleum Nigeria PLC now spends an average of \$200 million annually on community projects in the Niger Delta area in Nigeria (The Shell Petroleum Nigeria PLC Global Security Spending 2007-2009 Report, 2012). So also, in the Chevron Oil Corporation's 2013 CSR Report, the company claimed to have invested in the last eight years a total sum of \$1.5 Billion in social programmes and partnerships in health, education and economic development (Chevron Oil CSR Report 2013).

Moreover, on the 5th of August 2015, the federal government of Nigeria ordered and approved several actions to fast-track the implementation of the United Nations Environmental Programme (UNEP) report on environmental restoration of Ogoniland (TVCNews, 5th August 2015). This action was taken following the recommendations of the Chief Executive Director of UNEP, the UNEP Special Representative for Ogoniland, Permanent Secretaries of the Federal Ministries of Environment and Petroleum Resources, and companies that are involved in oil exploration in the Niger Delta area in Nigeria (PMNews, 5th August 2015). This approach appears to be

consistent with Moon's (2008) earlier comment that a non-profit engagement by business may offer an opportunity to demonstrate the substance of their sociability. In the past, most oil MNCs often undertake non-profit engagement directly and single-handedly, but in today's world, emphasis has shifted to the use of partnership strategy in addressing community development issues. This type of approach tends to be consistent with David O'Reilly, Chief Executive of Chevron view that, although the oil multinational corporations do recognise the need to be more proactive in their corporate responsibility activities in communities, the issue with that is the fact that the needs of these communities are so large to the extent that it is almost impossible for MNCs to be able to satisfy all their host communities' needs (Okoye, 2012).

Despite the positive view of the Chief Executive Officers of these oil corporations in Nigeria, commentators such as Frynas, et al. (2016) continue to argue that oil MNCs' efforts at community development are at best abysmal. In contrast, Sarvaiya et al. (2018) posits an opposing view by arguing that oil MNCs are making considerable contribution to host community developments. This reflects the differences in the perceptions of the public and the Executives of the oil corporations. In earlier study, Idemudia (2014) attributed these differing views to the model that oil producing MNCs are adopting in designing, implementing and evaluating their CSR activities, a view that was supported by Lemon, Roberts, Raghubir & Winer (2011) as they commented that the process of designing, implementing and evaluating corporates CSR programmes has been proving difficult. A list of the CSR design, implementation and evaluation approaches include: the stakeholder-based approach, the balanced scored approach, the Maon's et al., (2008) integrative framework and the Aravossis et al. (2006) model (Springett, 2003; Visser, 2003; Welford, 2003; DeJongh & Prinsloo,

2005). These models have been contested based on their flaws. Based on this, it is my intention to focus mainly on the Aravossis et al. (2006) model of CSR design, implementation and evaluation due to its explicit display of CSR processes than other alternative models as it considers the internal and external variables that influence strategic decision of firms. It is also the most widely used by MNCs due to its simplicity.

1.3. Research Objectives

For decades, studies have analysed and evaluated corporate social responsibility of multinational corporations' (MNCs) practices (Prout, 2006; Muller, 2014). However, available literature suggests that most of the studies focused on MNCs as monolithic organisations with less attention to the examination of influences which the internal and external institutional pressures may have on the design, implementation and evaluation of CSR programmes in host countries (Springett, 2003; Visser, 2003; Welford, 2003; DeJongh & Prinsloo, 2005). Although, most of the models currently being used for measuring MNCs CSR activities make it possible to develop, test, and validate CSR metrics, they do not extend to other range of metrics which multinationals may use to measure their actions and non-actions on a range of stakeholders (Maon et al., 2008). For the models to be effective, they must be able to present a platform that enables MNCs to evaluate the extent to which all stakeholder goals are met as well as present an opportunity that makes it possible for MNCs decision makers to convince all stakeholder groups the need for CSR activities. The question then is, to what extent is the Shell Petroleum Nigeria PLC existing CSR framework enable them to achieve these goals? To answer this question, I have formulated my research questions to examine four fundamental aspects of the Shell Petroleum Nigeria PLC's CSR activities:

1.4. Research Questions

In order to achieve the objectives that the thesis set out to achieve, it is important that it answers four specific questions that seek for stakeholders' responses to the issues in question. To this extent, the thesis, answered the following questions:

Research question one focuses on the perceptions of the management and employees of the Shell Petroleum Nigeria PLC's CSR design framework. This question is deemed important as it will make it possible to unravel the reasons why the employees and management of the Shell Petroleum Nigeria PLC have certain attitude towards CSR initiatives.

Research question two is formulated purposely to enable me to have an insight in the perceptions of the management and employees on the effectiveness of the case study multinational in managing their CSR implementation and evaluation framework. This is an essential question as responses to this question will reveal why the MNC's CSR implementation and evaluation processes are as they currently are.

Research question three focuses on the perceptions of the communities' residents and leaders of the Shell Petroleum Nigeria PLC CSR design framework. This is also formulated to know whether there are similarities or differences in the views of the communities' residents and leaders regarding the issue in question in comparison to the management and employees of the Shell Petroleum Nigeria PLC.

Research question four investigates the perceptions of the communities' residents and leaders of the effectiveness of the Shell Petroleum Nigeria PLC in managing their CSR implementation and evaluation framework.

1.5. Contribution of this study to the field of International Business

The rationale for this study is to contribute to existing body of knowledge on CSR design, implementation and evaluation models that are currently being used by subsidiaries of oil MNCs operating in the Niger Delta area of Nigeria with the ultimate goal of presenting a framework which may help to address the existing issues relating to the influences which the internal and external institutional pressures have on the design, implementation and evaluation processes of MNCs CSR practices in host countries as these have been noted in series of studies to be the major flaw of the current models.

1.6. Thesis Structure

To sufficiently cover all aspects of the thesis objectives, the thesis is divided into eight chapters:

Chapter one presents an introduction to the subject of enquiry explored the context for the study, the research objectives and the outline of the thesis structure.

Chapter two presents information in the context of the case study multinational corporation. This chapter provided reach context information to enable readers to be aware of the history and activities of the business in question.

Chapter three focused on the review of Aravossis et al. (2006) CSR integrated framework. This is important for the achievement of the thesis objectives the Shell Petroleum Nigeria PLC have made the Aravossis et al. (2006) CSR model the basis of their CSR design, implementation and evaluation framework. It is therefore imperative the model is critically reviewed.

Chapter four focused on review of literature mainly on the existing CSR design, implementation and evaluation models. The chapter gives a reflective account of important CSR theories and model in the context of varied ideological stance.

Chapter five outlined the research design and methodology. In this chapter, the adoption of constructivist realism as the research methodology was explained and justified. The qualitative and quantitative research tools used were also discussed.

Chapter six presents the quantitative using the SPSS and NVivo relevant functions. The chapter presents detailed analyses of the perceptions of stakeholders of CSR related issues, Chi Square, Phi Cramer V and Mann-Whitney U tests.

Chapter seven presents the findings from my qualitative interviews, analysis of responses using NVivo content analysis, word search and cognitive mapping functions as well as synthesis and discussion of my qualitative findings.

Chapter eight focused on reflection, conclusion, implications of quantitative and qualitative findings to managers and recommendations for further research on the issues in question.

CHAPTER 2 - CONTEXTUAL INFORMATION

2.1. Introduction

This study focuses on a multinational corporation's corporate social responsibility (CSR) design, implementation and evaluation processes. To explore these processes, the Nigerian subsidiary of the Shell Petroleum Nigeria PLC was chosen as a case study. This choice was based on my awareness of the persistent negative publicities about the corporation's oil exploration activities in the Niger Delta area of Nigeria. In my view, by exploring the corporation's CSR programmes, I may be able to suggest solutions to the existing CSR issues facing the corporation. To be able to respond to the CSR issues facing the corporation, it is important for me to understand their oil exploration activities, and their history as they determine MNCs behaviour as well as their perspectives on business and society obligations.

2.2. Historical Perspective of the Shell Petroleum Nigeria PLC

The Shell Petroleum Nigeria Plc was founded in 1833 in London, England by Marcus Samuel. The company started as a small shop selling antiques and importing seashells which are used as exotic decor case from the Far East. Marcus Samuel's enterprise laid the foundations for a thriving import-export business which was later run by his sons, Marcus Junior and Sam. During this period, oil was largely used in lighting and lubricants and the industry was based in Baku, Russia, with its large reserves of high-quality oil and strategic natural harbour. The invention of internal combustion engine in 1886 led to a surge in demand for transport fuel and this provided the opportunity for the company to expand. Building on their shipping expertise, the Samuel brothers

commissioned a fleet of steamers to carry oil in bulk. They revolutionised oil transport with the maiden voyage of their first tanker, Murex. In 1892, Murex was the first ever tanker to transit the Suez Canal. The brothers' company was then given the Shell Petroleum Nigeria PLC current name in 1897.

2.3. Changes to the Shell Petroleum Nigeria Plc Identity

The Shell Petroleum Nigeria PLC transportation activities in the Far East, combined with a search for new sources of oil to reduce dependence on Russia, brought it into contact with Royal Dutch Petroleum. The two companies joined forces in 1903 to protect themselves against the dominance of Standard Oil. The two companies later merged in 1907 to become the current Shell Petroleum Nigeria Plc Group. After the merging of the two companies, the Shell Petroleum Nigeria PLC then changed its logo to the scallop, which till today remains the official logo of the corporation. By the end of the 1920s, the Shell Petroleum Nigeria PLC became the world's leading oil company, producing 11% of the world's crude oil and owning 10% of its tanker tonnage (This information was extracted from the Shell Petroleum Nigeria PLC Annual Report, 2015). The 1930s were difficult as these were the periods in which the group's assets in Mexico were seized as well as forced to concede generous terms to the Venezuelan government when it nationalised its oil fields.

2.4. Post War Expansion

At the end of the Second World War in 1945, peace brought a boom in car use, and this enhanced the Shell Petroleum Nigeria PLC expansion into Africa and South America. Shipping became larger and better powered. In 1947, the Shell Corporation drilled the first commercially viable offshore oil well in the Gulf of Mexico. By the end of 1955, the Shell Petroleum Nigeria Plc had gotten 300 wells in Mexico and this

success motivated the corporation to begin oil exploration in Nigeria in 1958 during which the country was still under the British colonial rule.

Table 2.1. History of the Shell Petroleum Nigeria PLC in Nigeria

DATE	EVENT
1936	The Shell Petroleum Nigeria PLC was founded in Nigeria.
November 1938	The Shell Petroleum Nigeria PLC D'Arcy was granted exploration licence to prospect for oil throughout Nigeria
January 1956	First successful well drilled at Oloibiri by Shell Petroleum Nigeria PLC D'Arcy
April 1956	Changed name to Shell Petroleum Nigeria PLC-BP Petroleum Development Company of Nigeria Limited
February 1958	This marks the beginning of the Shell Petroleum Nigeria PLC oil shipment from Nigeria. The opening ceremony was marked by Hon. Abubakar Tafawa Balewa , Prime Minister of the Federation of Nigeria on the 17 th February 1958
April 1961	The Shell Petroleum Nigeria PLC Bonny Terminal was commissioned
September 1971	The Shell Petroleum Nigeria PLC Forcados Terminal was commissioned
April 1973	First participation agreement; Federal Govt. acquires 35% shares in the Oil Companies
April 1974	Second Participation Agreement; Federal Government increases equity to 55%
July 1979	Third Participation Agreement (through NNPC) increases equity to 60%
August 1979	Fourth Participation Agreement; BP's shareholding nationalised; NNPC = 80%, Shell Petroleum Nigeria PLC = 20%

Source: Shell Petroleum Nigeria PLC Nigeria Annual Report 2015

From 1936 – 1979, the Shell Petroleum Nigeria PLC Corporation enjoyed a period of prosperity, acceptance and prominence in Nigeria. It was thought that the presence of

the corporation in Nigeria has brought some positive change and enhanced Nigeria's prosperity as it provided employment opportunities for both skilled and unskilled labour force in the country. In addition, it was also perceived by the government as contributing immensely to the Nigeria's economy and infrastructural development. It was not until the 1980s that the corporation's activities began to gain attention of the Nigerian press and the communities in which they operate. The corporation's activities were beginning to be subjected to public scrutiny due to environmental issues. From 1980 till the present time, the corporation has been undergoing significant rough rides in Nigeria and facing series of challenges as indicated in table 2.2 in the next page.

Table 2.2. The Shell Petroleum Nigeria PLC Challenges and Rebirth in Nigeria

DATE	EVENT
February 2006	The Shell Petroleum Nigeria PLC suspended operations in western Niger Delta due to increasing militant attacks. Production at EA was also suspended due to security concerns.
June 2006	The Shell Petroleum Nigeria PLC Companies in Nigeria committed to Nigeria Content Development - to maximise the participation of Nigerian businesses in all operations, thereby contributing to the development of Nigeria's industrial capabilities and competences and supporting the nation's economy.
January 2008	Mutiu Sunmonu was appointed as the Managing Director of SPDC.
March 2008	Nigeria's first 4D seismic acquisition in deep-water oil and gas operations was achieved at SNEPCo-operated Bonga field, 120km southwest of the Niger Delta.
October 2008	The 240MMscf/d OKOLOMA Gas Plant started supply of the base load gas requirement of (190MMscf/d) gas to the Afam VI Power Plant
July 2009	The Afam VI Combined Cycle Power Plant commenced the supply of 442MW of power, providing additional stability to the National Power Grid.
July 2010	The Gbaran Ubie integrated oil and gas project in Bayelsa state produced first gas.

Source: The Shell Petroleum Nigeria PLC Annual Report 2015

Despite the enumerated series of challenges facing the corporation, there is no doubt that it continues to make significant contributions to the Nigeria's economy. These contributions are detailed in the next page.

2.5. The Shell Petroleum Nigeria PLC's Economic Contribution to Nigeria's Economy.

The Shell Petroleum Nigeria PLC core business in Nigeria is the extraction, processing and exporting of crude oil. The corporation's activity is so successful to the extent that it makes Nigeria the biggest oil and gas producer in sub-Sahara Africa. In 2014, the Shell Petroleum Nigeria PLC operation in Nigeria produced an average of 739,000 barrels of oil per day which is a huge volume of revenue generated for the corporation in addition to providing employment opportunities for Nigerians (The Shell Petroleum Nigeria PLC Annual Report 2015). The corporation currently supplies natural gas to 85 industrial clients and government-owned institutions. For instance, the Shell Petroleum Nigeria PLC Petroleum Development Corporation (SPDC) Afam VI Power Plant supplied 18% of the Nigeria's grid-connected electricity in 2014 (The Shell Petroleum Nigeria PLC Newsletter 2014). Nigeria economy also depends on oil and gas industry for about 90% of exports income and 57% of overall government revenue (The Shell Petroleum Nigeria PLC Newsletter, 2014). In 2014 alone, the corporation claimed to have awarded contracts worth millions of dollars to Nigerian businesses. The fact that the corporation is adopting a polycentric approach to its business operations has enabled it to employ the services of Nigerian service companies which have created tens of thousands of jobs in the communities in which it operates. In addition to this, the corporation also claimed to be vigorously pursuing a variety of social investment projects, particularly in communities and enterprise development, education and health. In 2014, the corporation contributed \$202 million to the Niger Delta Development Commission (NDDC) and \$112 million directly invested by the Shell Petroleum Nigeria PLC Petroleum Development Corporation Joint Venture (SPDCJV) in social investment collectively. This cooperation makes Nigeria the

largest concentration of social investment spending in the Shell Petroleum Nigeria PLC group. Between 2009 and 2013, a total of \$44 billion was received as revenues by the Nigerian government from Shell Petroleum Nigeria PLC activity in the country (The Shell Petroleum Nigeria PLC Sustainable Report 2013).

In 2013, the Shell Petroleum Nigeria PLC share of royalties and taxes paid to the Nigerian government amounted to \$4.0 Billion and 95% share of revenue after costs went to the Nigerian government from each barrel of oil produced in Nigeria. The 2013 Shell Petroleum Nigeria PLC report also confirmed that \$1.5 billion worth of contracts were awarded in 2013 to Nigerian companies – this is a significant contribution to the economy. In addition, as at 2013, tens of thousands of indirect jobs were created within Nigeria for Nigerians. Around 4000 direct jobs were created in 2013 for Nigerians and 95% proportion of the Shell Petroleum Nigeria PLC employees in Nigeria are Nigerians. As part of their engagement with development of Nigeria youths, the Shell Petroleum Nigeria PLC provided \$180.6 million funds to the Niger Delta Development Commission in 2013 for the training and development of youths. The corporation also donated \$104.1 million to other community development projects in 2013.

2.6. The Shell Petroleum Nigeria PLC CSR Investment in Nigeria.

Evidence obtained from the SCiN Corporate Media Relations Reports in 2015 detailed the extent to which the corporation is working with Nigeria government, communities and civil society in implementing successful CSR programmes that are having positive effect on people's lives in the Niger Delta area and other parts of Nigeria.

For instance, the report notes that the corporation launched a programme in 2003 called LIVEWIRE - a youth enterprise development programme. The aim of the programme

was to enable the young entrepreneurs to have access to training, business development services and start-up capital. As at November 2015, the LIVEWIRE reports noted that a total of 6000 Niger Delta youths have been trained so far in enterprise development and management, and over 3000 trained youths have benefitted from the Shell Petroleum Nigeria PLC business start-up grants.

In extending the programme to a wider audience, in 2014, a decision was made by the Shell Petroleum Nigeria PLC authorities to include people who are physically challenged in the programme. Over 180 disabled people have already benefitted from training and grants.

LIVEWIRE has also extended their programme to include the Ogoniland in 2014 purposely to raise the living standards and reducing crude oil thefts through the promotion of alternative livelihoods. The first set of those who benefitted from the programme graduated in February 2015. As part of the Shell Petroleum Nigeria PLC CSR programmes, education scholarships are being granted to citizens of the Niger Delta region costing the corporation \$14.8 million and a total of 1, 356 secondary school students and 925 university undergraduates have benefitted from this initiative. As part of the Shell Petroleum Nigeria PLC CSR agenda in contributing to the development of the youths in the communities in which they operate, youths from four local government areas in Ogoniland, namely Khana, Tai, Gokana and Eleme were gathered and sponsored for a four-week training at the Songhai Farm at Bunu-Tai where they learnt vital skills in fishery, cassava production and poultry farming in 2015. Shell Petroleum Nigeria PLC Corporation was so proud of the success of this programme to the extent that the Project Manager commented thus:

"The training is key first step towards making Ogoni youths self-reliant and eventually become employers of labour," said SPDC's Ogoni Restoration Project Manager, Vincent Nwabueze, at the graduation ceremony. "We urge the new entrepreneurs to work hard and

be steadfast in their various enterprises irrespective of any initial challenges that may confront them."

Consistent with this comment, the King Godwin Giniwa, the Gbene Mene Tai and President, Supreme Council of Ogoni Traditional Rulers in emphasising his appreciation of the programme, commented thus at the programme's graduation ceremony:

"I want to thank the Shell Petroleum Nigeria PLC for what they are doing. They should continue to do more, especially to touch the lives of the people, because we are partners."
(The Shell Petroleum Nigeria PLC Annual Report 2015)

The Director of Youth Enterprise Development and Promotion in the Rivers State Ministry of Youth Development, Mr. Festus Ugwuzuo, also commented on behalf of the Rivers State Government that the state values the training programme so much particularly the agricultural training initiative of the SPDC JV under the Ogoni Youth Entrepreneurial Scheme which according to him was seen as a programme that expedited at the time it was needed most in the state. In his words, he commented that:

"This programme has come at a time when there is growing need to diversify Nigeria's economy. The programme has equipped the trainees to maximise the full value chain of each of their areas of specialisation." (The Shell Petroleum Nigeria PLC Annual Report 2015)

The trainees were given funds for land preparation, business take-off and implements relevant to their trades. Another payment is planned to be made to graduates of the programme when their businesses have taken off. Using the findings of a baseline survey, the Shell Petroleum Nigeria PLC Petroleum Development Corporation Joint Venture (SPDC JV) designed the agricultural programme to include links to market and credit facilities as well as mentoring and monitoring services for the beneficiaries. As a result, SPDC JV has retained the services of consultants to mentor the young

farmers for one year during which the first harvest and sale of crops and livestock would have taken place. At the end of the first year, the scheme beneficiaries would then be managed as part of the public agricultural extension services delivery. Apart from these programmes, The Shell Petroleum Nigeria PLC Corporation has also invested in health infrastructure in the Niger Delta region.

2.7. Health Care – Community Health Programme.

As part of the corporation's CSR activities in the Niger Delta region, it claimed to have invested millions of dollars in building hospitals and other health care investments in the region. For instance, in their annual report of 2015, the corporation noted that it has been supporting community health projects in the Niger Delta region since 1980. It is involved in the provision of medical equipment, pharmaceutical donations, construction of malaria and HIV/AIDS control programmes. Despite all these contributions made to the Niger Delta communities, it is alarming to note that the corporation is still facing significant challenges in Nigeria up to the present time.

2.8 The Challenges Facing the Shell Petroleum Nigeria PLC in Nigeria

In the last 25 years, the Shell Petroleum Nigeria PLC has been the subject of criticism in Nigeria and international media. The corporation has been criticised for the negative impact their oil exploration and production activities are having on the people's biodiversity and critical natural habitat - an ecosystem which provides the basic necessities of life for millions of the Niger Delta population.

The recent United Nations Development Programme (UNDP) series of reports have found that there have been persistent incidences of oil spills resulting from the corporation's oil exploration activities in the Niger Delta region and this has been galvanising some protests by the communities in the region as these oil spills are

claimed to have destroyed the local communities' environment (Boele, et al., 2001: 77). The most notable of tension between the community people and the Shell Petroleum Nigeria PLC was that led by an activist – Ken Saro-Wiwa, who was executed along with eight other Ogoni activists by the Nigerian government in 1995 in the attempt to silence those who intended to protest against the Shell Petroleum Nigeria PLC's operation in the Niger Delta region. This incidence led to extreme condemnation from both the environmentalist activists within Nigeria and international community.

The truth of the matter is that the Shell Petroleum Nigeria PLC management do not believe that they have any responsibility towards the citizens of Niger Delta region apart from extracting oil and selling it at profitable price. This assertion was evidenced in the 2007 of the Shell Petroleum Nigeria PLC reports in which it was stated that:

“we do not hold the solution to community demands for more amenities, more development, more employment and more control over oil revenues. That is primarily a government responsibility.” (Boele et al., 2007: 76).

In contrast, when one looks at the official newsletters produced and circulated by the Shell Petroleum Nigeria PLC, a different image is being portrayed of the corporation. Consistent with this view, Boele et al. (2007: 76) concur that:

“In these newsletters, the Shell Petroleum Nigeria PLC is portrayed as a corporate citizen that places great importance on making a difference in the environment in which people live and work, fostering and maintaining relationships with communities, taking care to be a good neighbour and contributing to sustainable development initiatives.”

The case against the Shell Petroleum Nigeria PLC activities in Nigeria is getting worse by the day. For instance, on Wednesday 23rd of November 2016 (The Times 2016), a case was filed in a United Kingdom (UK) court by one of the Niger Delta Kings against the Shell Petroleum Nigeria PLC Corporation. In November 2016, it was published in the Times that a Nigerian King leads battle against Shell Petroleum Nigeria PLC. The

King Ebere Godwin Bebe Okpabi – Leader of the country’s Ogale people instituted a lawsuit against Shell Petroleum Nigeria PLC Corporation on behalf of his people. The King and his people alleged that decades of oil spills have fouled their water and destroyed the lives of thousands of fishermen and farmers in the Niger Delta region where a Shell Petroleum Nigeria PLC subsidiary has been operating since the 1950s. In defence of the Shell Petroleum Nigeria PLC, it would be unfair for one to attribute all the extreme environmental degradation and extreme poverty that have engulfed the whole of the Niger Delta region where the case study oil activities are carried out to the Shell Petroleum Nigeria PLC alone. The violence, poverty and environmental destruction in this region is historical in nature. Prior to the Shell Petroleum Nigeria PLC arrival in this region, there have been existing tribal and ethnic rivalries among the local population. This in a way provided a platform for the Shell Petroleum Nigeria PLC for further exploitations. There is no doubt that the Shell Petroleum Nigeria PLC has to a large extent been a major contributory factor to the extensive damage to small-scale fishing and destruction of livelihoods of the local population.

The Shell Petroleum Nigeria PLC activities in the region have undoubtedly fuelled the existing militarism propagated not just through societal grievances but directly aiding and paying community groups to militarise with the sole purpose of protecting the corporation’s infrastructures (Asgill, 2012). The continuing perception of the Shell Petroleum Nigeria PLC management that warrants the treatments of issues relating to environment degradation and poverty in the region as a pre-existing situation that has no causal relationship with the corporation’s activities is creating more problems for both the corporation and the Nigerian government.

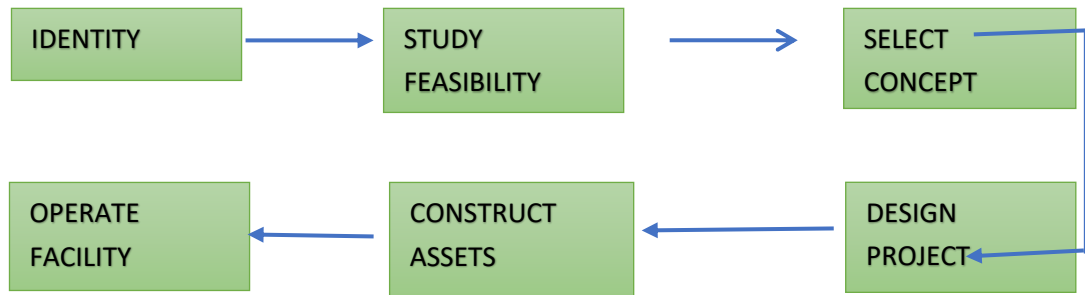
The Shell Petroleum Nigeria PLC refusal to acknowledge their immense contribution to destruction of the regional environment has created distrust within the Niger Delta

communities. Rather than addressing these environmental issues, the Shell Petroleum Nigeria PLC tends to focus more in diverting resources in fighting criminality and oil theft activities in the region as these activities were deemed to be the root cause of environmental destruction in the region (The Shell Petroleum Nigeria PLC 2013). Consistent with this view, Asgill (2012) contends that the activities of the Oil companies in the region and their attitudes to the existing poverty has created a condition in which criminality thrives. In summing it up Frynas (2005, pp. 596) concludes that:

“In addition to these concerns, it appears that the SPDC’s long-term effects on the Niger Delta (economically or socially) are never considered in their CSR activities. Rather, focus is placed on specific community initiatives that largely draw attention away from the macro-level dynamics at play.”

This refusal by the Shell Petroleum Nigeria PLC management in acknowledging their role in current state of the region, presents a significant obstacle to the achievement of their CSR programmes. For instance, earlier in 2008, Leigh Day, a law firm filed a case against the Shell Petroleum Nigeria PLC Corporation in London and reached settlement with the Shell Petroleum Nigeria PLC to pay \$83.5 million to the Bodo community people (Times, 23rd November 2016, p.45). Prior to these cases, in August 2011, The United Nations Environment Programme (UNEP) published its Environmental Assessment of Ogoniland report and made some recommendations to the Nigerian government, the oil and gas industry and communities to begin a comprehensive clean-up of Ogoniland, restoration of polluted environments and advised all stakeholders to consider putting an end to all forms of ongoing oil contamination in the region. In responding to this report, the Shell Petroleum Nigeria PLC developed a model tagged “Sustainable Development Model that would enable them to respond appropriately to the UNEP’s recommendations.

Figure 2.1. The Shell Petroleum Nigeria PLC's Sustainable Development Model



Source: The Shell Petroleum Nigeria PLC Sustainable Report 2013

It is the corporation's policy to work with governments, partners and communities in countries where they operate to establish good business sense as well as building trust with the local communities in which they operate. The sustainable development is usually embedded across their project development process using specialists who work as part of the project teams. This involves engaging with communities where they operate to reduce environmental impact and share benefits from their activities.

This process is usually capture in a project management plan that is claimed to be monitored vigorously throughout the life cycle of the project. The needs of the local community are expressly factored into the plans using the sustainable development process diagram above. In this process, the corporation's project teams work closely with local communities to explain the potential impact of their activities and to address any concerns.

The Shell Petroleum Nigeria PLC has dedicated employees who are assigned to each stage of the project development process and work alongside the corporation's technical specialists. Their role is to understand the scope of a project and how it relates

to the societal and economic context as well as governmental regulatory and environmental aspects.

By working with project teams, it ensures that potential impacts are considered in project design, cost, schedule and execution. Training is usually provided so that they understand and measure the risks and opportunities associated with the projects. Their role differs from the specialists who are responsible for addressing the day-to-day social and environmental responsibilities in existing operation (The Shell Petroleum Nigeria PLC Sustainability Report, 2013).

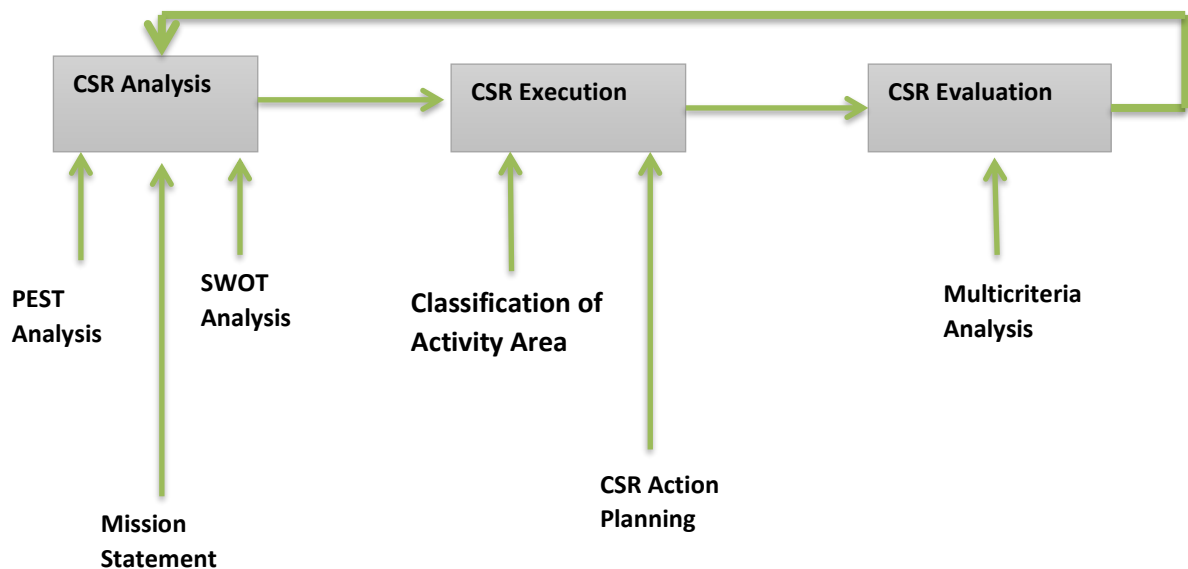
In my view, the mere presentation of a positive action via media of the corporation's CSR activities in Nigeria is hardly enough to redeem the negative image that the Shell Petroleum Nigeria PLC has created for the corporation. The formulation and implementation of successful CSR programmes require a shift in the management thinking which must be consistent with the new world order in which the private sector is expected to play a greater role in all aspects of societies' lives. The extent to which the Shell Petroleum Nigeria PLC is rigorously adhering to this new world order in their sustainability model, particularly in the Niger Delta region is a fundamental question that needs an urgent answer and that is the question this research work intends to answer. Again, the extent to which the corporation will be able to address this question is dependent on their existing CSR model. As such, it is important to reflect on this model to gain an understanding of why and how CSR issues are addressed within the corporation.

CHAPTER 3 - CONTEXTUAL FRAMEWORK

3.1. Introduction

In the past, some frameworks have been proposed to integrate the design, implementation and evaluation of CSR initiatives but none has been able to coherently integrate all the essential elements of CSR in an effective and robust manner. The most notable framework designed purposely to incorporate all the three elements that play a vital role in the achievement of coherent CSR programmes was the one developed by Aravossis et al. in 2006. It was developed as a qualitative methodological framework which a corporation may adopt in the process of designing, implementing and evaluating a CSR programme. The framework consists of three stages which are: Analysis, Execution and Performance evaluation. The model also incorporates into the framework weighted performance indicators relating to an organisation's impact on different areas of activity such as environment, community, human capital, shareholders, customer and suppliers as presented in the diagram below.

Figure 3.1: CSR Integrated Framework



Extracted from Aravossis et al. (2006, p. 5) CSR Framework

In the framework, the **first stage** of the CSR design, implementation and evaluation starts with the analysis and definition of factors which affect strategic orientation of an organisation in context of CSR projects as these are considered by the authors to be a key factor (Aravossis et al., 2006). In addition to this, they emphasise the need for the analysis to critically examine the internal and external environments of an organisation. In the authors' views, this may be achieved by analysing the political, economic, social and technological (PEST) environments as they are thought to be the factors that directly or indirectly affect an organisation. According to these authors, the assessment of the environmental aspect of the framework would enable a consequence strength, weaknesses, opportunities and threats (SWOT) that the organisation may be exposed to and this would then make it possible to combine the firm's external assessment to internal one. It is important to note that, in the framework, the internal strengths and weaknesses of the firm is analysed, and its external environment is considered as well as identify its opportunities and threats.

To make the framework effective, the originators of the model suggest that the concerned firm will have to transform their strengths into opportunities and neutralise increases to eliminate unforeseen future threats (Aravossis et al., 2006). They are certain that by taking into consideration the internal and external strategic analysis, a corporation will be able to identify specific CSR targets. These targets are then set in ways that allow them to be reviewed against quantitative data, such as, specific level of energy consumption or qualitative data relating to specific level of customer satisfaction (Aravossis et al., 2006). In addition, the targets also need to be consistent with existing corporate culture and its pre-defined vision as well as the result of contribution of different organisational departments. In this framework, it is believed

that co-operation between top management and employees will go a long way in encouraging CSR initiatives and creativity (Aravossis et al., 2006).

In the **second stage**, after the assessment of corporate practices, new specific action plans must be defined. On this note, Aravossis et al. (2006) suggest that the selection of alternative courses of actions will have to depend on strategic priorities and characteristics of the market in which the corporation operates. It is believed within the business community that organisations naturally adopt different CSR approaches in different targeted Communities. The second stage centres on the considered social action that the corporate organisation have decided to implement at a period. This stage is where specific CSR plans are implemented to fulfil the targets set in the first stage of the proposed methodology.

The **third stage** focuses on the evaluation of corporate social responsibility that is based on predicted categories. This evaluation measures the objectives achievement, as well as investigates the suitability of policies deployed. The measurement is based on evaluative attributes, which cannot be translated to measurable results. Instead, the framework uses multicriteria analysis for evaluating firms' CSR programmes. This takes the form of linear adaptive evaluation model, as expressed in Keeney and Raiffa (1976) and Aravossis et al. (2006). In the multicriteria linear approach, the final score selection results are used as the weighted sum of the sub-scores of all criteria. In the Keeney & Raiffa (1976) and Aravossis et al. (2006) models, (n) was adopted as the alternative selections (companies) (a_1, a_2, \dots, a_n) and m was the selected criteria (c_1, c_2, \dots, c_m) with correspondent weights (w_1, w_2, \dots, w_m) , then, if the score of the criteria for selection of a_i was assumed to be $(s_{i1}, s_{i2}, \dots, s_{im})$ the total score of criterion i is given by the formula:

$S_{ai} = w_{I1} s_{I1} + w_{I2} s_{I2} + \dots w_{In} s_{In}$, $s_{ij} = \sum_{j=1}^m w_j s_{ij}$ (See Keeney and Raiffa 1976 and Aravossis et al. 2006, p. 5)

These scores were provided for the five categories: environment, society, human capital, shareholders, customers and suppliers which were analysed in the second stage of the framework ($m=s$). Each category is split into sub-categories with related quantitative and qualitative performance indicators to facilitate easier scoring. The weight of each criteria will then be determined through thorough analysis of existing companies on a sector level. For example, the environmental aspect may be more important to a manufacturing company than to a service firm that operates with the financial services sector.

The scores of each criterion for the CSR evaluation follow a 5-degree scale, which corresponds to the following meanings:

1. Low level of CSR conformance;
2. Moderate level of CSR without significant proposals;
3. Moderate level of CSR with improvement potential;
4. Good level of CSR Conformance;
5. Very good level of CSR conformance (See Aravossis et al., 2006, p. 7)

3.2. The Limitations of the Aravossis et al. (2006) CSR Integrated Framework

Although, within the framework, the calculation of CSR scores is found to be useful in corporations' self-assessment process as well as for comparing firms that undertake similar activities and priorities, it falls short of means of identifying the most important CSR categories' criteria such as environmental and legal issues. Instead, it limits its consideration to the political, economic, social and technological environment of firms and this undermined the rigour of the model. In addition, in identifying economically

viable CSR programmes, the model recommends that managers must ensure that the intended CSR programmes satisfy the expectations of certain group of shareholders i.e. the owners of the firms. To know whether the intended CSR programmes will satisfy these expectations, the model suggests two approaches that managers should take, namely:

3.2.1: Profitability Enhancement Approach

This is based on the premise that businesses are engaged in CSR initiatives based on profitability motive as well as means to an end (Lemon, Roberts, Raghubir & Winer, 2011). In this, managers believe that CSR initiatives focussing on intermediate non-financial objectives with short term negative cash flows may have a positive long-term effect on firm value. Based on this assumption, managers in this type of business environment are convinced that CSR activities have the tendency of increasing a corporate value by facilitating the design of innovative products; attracting labour; attracting and retaining customers; reducing manufacturing costs; and providing reputation insurance in a crisis. These managers must be convinced that the mere conduct of CSR activities can send a positive signal to regulators and investors, which may consequently generate positive financial results. An example of this is the causality link which include pollution disclosures in annual financial statement (Jarrell & Peltzman 1985; Blake, Grossman, & Sharpe, 1986; Davidson & Worrell, 1988; Freedman & Jaggi, 1999; Sandelands 2003).

3.2.2: A Virtue Per Se Approach

This notion is based on the assumption that internal stakeholders such as employees, management and board members may have a set of extra-financial values and life goals that motivate them to feel good about themselves by returning to society part of the wealth they have created through their service at the corporation (Sandelands, 2003). This leads to the question of whether stakeholders are engaged in some CSR activities because they are viewed as virtues per se and irrespective of whether they have downstream benefits on the company and the society (Bragdon & Marlin, 1972).

These two approaches are fundamentally flawed as they both based corporations' desire to design, implement and evaluate CSR programmes on expectation theory i.e. the expectation that such a project will add financial value to the firm. This suggests that in a situation where there is no expectation of a favourable financial value, the firm should avoid implementing a CSR programme as it would be a waste of firm's resources as financial gain is the ultimate motive in the circumstance. This is a fundamental flaw in the sense that CSR programmes are being viewed as financial obligations which need to have element of financial reward when in fact, CSR is an embodiment of moral and economic obligations that firms owe the society.

Moreover, by adopting the stakeholder metrics model for evaluating CSR programmes presents a dilemma between economic and moral obligations. Moral obligations cannot be evaluated using metrics as they are different from economic/financial obligations which can be quantified in monetary terms. Hence, this may explain one of the reasons why corporations that use this model for implementing their CSR programmes are consistently receiving negative publicities as their CSR activities are often in contrast to what the societies' needs are. Their CSR programmes are often

implemented based on outcomes of some metrics rather than an assessment that is objectively based on the needs of the societies. For instance, evidence from published Shell Petroleum Nigeria PLC Nigeria Corporation's CSR Reports (2010, 2011, 2012, 2013 and 2014) appear to portray their immense contributions to the Niger Delta area of Nigeria communities' social infrastructures. However, the press and local communities from the region tend to have contrary views, which are often negative. Hence the MNCs attempt in getting the balance right has always been a significant problem. As far back as the 1930s, researchers have been attempting to develop a coherent theoretical framework which could present a robust process of designing and implementing CSR activities that can meet the needs of all stakeholders. To achieve this, the development of CSR practices should therefore be perceived as an evolutionary and recursive activity, acting and reacting on and with the business environment (Smith, 2003; Bhattacharya & Sen, 2004). To this extent, this study aims at reconstructing the Aravossis et al. (2006) integrative CSR framework to incorporate the essential missing elements into the model to make it a more robust model for designing, implementing and evaluating CSR programmes.

CHAPTER 4 - LITERATURE REVIEW

4.1: RSQ 1.1 and 2.1 – CSR Definition & Design

4.1.1: The History of Corporate Social Responsibility

The wave of interest in CSR for decades can be attributed to the longstanding debate that has historically centred on relationship between business and society (Jenkins 2005). The history of CSR can be traced back to era of the rise of corporations in the late nineteenth century which continued through periods when the power of corporations was in the ascendancy and through periods when society attempted to regulate the growth of corporate power (Jenkins, 2005; Bromhill, 2007; Maon et al., 2008). During these periods, the emergence of large corporations in the United States of America (USA) also led to the development of anti-trust movement. In response, corporations adopted corporate responsibility and philanthropy to prove that government regulation was unnecessary (Richter, 2001).

So also, in the 1930s, the Great Depression produced a second wave of regulation and led to Roosevelt's New Deal in the USA and nationalisation and regulation by the post-war Labour government in the United Kingdom (UK) (Jenkins, 2005). In his work, Jenkins found that during the late 1960s and 1970s, a new wave of concern about the growing social and environmental impact of transnational corporations (TNCs) in the post-war era led to a third period of increased efforts to regulate corporate activity. This was prompted by series of revelations about the activities of USA companies which raised some concerns. For example, it was revealed that one of the US firms, ITT had been involved in the plot to overthrow a democratically elected president of Chile – *Salvador Allende* in the 1970s and this was considered by the US government and Head of Governments in Europe to be a dangerous and unnecessary interference of a corporate entity in the national politics of a sovereign state. Around this period, it

also became evident that US corporations have been systematically exploiting the economies of developing countries. It was these revelations that led to the formulation of regulations aimed at curbing the powers of transnational corporations (TNCs) around the world. For example, the United Nations (UN) established codes of conduct for the activity of TNCs. The International Chamber of Commerce, representing major TNCs, also launched its Guidelines for International Investment in 1972, and several large US companies adopted codes of conduct as a result. A few other multilateral agreements also emerged in the 1970s sponsored by the International Labour Organisation (ILO), the United Nations, the Organisation for Economic Cooperation and Development (OECD) and other international organisations.

Subsequently, during the 1990s and beyond, the criticism of corporate practices became more pronounced due to the emergence of observed and reported corporate scandals, such as the British Petroleum (BP) oil leak disaster at the Gulf of Mexico in 2010 (Skynews, 2010), the repeated environmental damage of the Ogoni land of the Niger Delta area in Nigeria (CEHRD Report, 2014) which provoked series of protests around the world against the Shell Petroleum Nigeria PLC petroleum corporation (Centre for Environment, Human Rights and Development (CEHRD) Report, 2014) raised some concerns among national governments, global community, international organisations such as the UN, UNESCO, European Union (EU) and non-governmental organisations (NGOs) / other voluntary pressures groups. Awareness of the use of child labour in developing countries (UN Report, 2008) also attracted the attention of community activists in developed countries.

Since the 1990s to date, there have been an explosion in civil group activism which is leading to protests, as well as engagement with, corporations (Bendell, 2004). The activists are calling for greater social responsibility. Because of these protests,

corporations are now being put under pressure by NGOs and other pressure groups to address the environmental and social concerns expressed by these pressure groups. Because of the enumerated issues which emanate from corporates business activities, there is now a consensus among the practitioners and academics that corporate social responsibility discourse and programmes emerged in part as a direct response to these pressures. The United Nations Sustainable Development Goals Vision 2030 is one of the recent initiatives that is influencing the attitudes of multinational corporations towards CSR in the 21st century. The Sustainable Development Goals (SDGs) are a collection of seventeen global goals covering the following areas: No Poverty; Zero Hunger; Good Health and Well-being; Quality Education; Gender Equality; Clean Water and Sanitation; Affordable and Clean Energy; Decent Work and Economic Growth; Industry, Innovation, and Infrastructure; Reducing Inequality; Sustainable Cities and Communities; Responsible Consumption and Production; Climate Action; Life Below Water; Life On Land; Peace, Justice, and Strong Institutions (UN Sustainable Development Goals Report 2015). In order to achieve these goals, the United Nations partnered with multinational corporations to serve as a blueprint to achieve a better and more sustainable future for humanity (United Nations Vision 2030 2015). The SDGs, was set in 2015 by the United Nations General Assembly and intended to be achieved by the year 2030, are part of UN Resolution 70/1, the 2030 Agenda.

Hence, the discussed historical periods coupled with the events that have ensued at various periods in history of CSR, have provoked arguments and debates as well as led to the emergence of the discussion on the meaning of CSR particularly among the practitioners and academics (Mason, 1960; Maguire, 1963; Cheit, 1964; Greenwood, 1964; Davis & Blomstrom, 1966). For example, during the 1950s era, CSR discussion

shifted from the individual centred approach to that of the behaviour of corporations which then generated a fair degree of academic debate about what corporations should be responsible for (Blowfield and Murray, 2014). It was these early discussions that spawned the concept of corporate social responsiveness and then corporate social performance which in the 1980s put less stress on the philosophical meaning of responsibility and more on the act of being responsible (Blowfield & Murray, 2014). Retrospectively, in 1954, Peter Drucker published a book entitled – *The Childed Businessmen* which provoked academically stimulating arguments on CSR and subsequently led to emergence of various interpretations of CSR, from the classical economic perspective of increasing shareholder wealth (Friedman, 1970; Hay & Gray, 1974; Zenisek, 1979) to corporate good citizenship and philanthropy (Epstein, 1989; Hay & Gray, 1974; Zenisek, 1979). Following the discussion on corporate good citizenship and philanthropy, Zenisek (1979) emphasised the necessity to encourage alliance between managerial values/behaviour and stakeholder expectations as businesses are expected to consider the interests of all those that are affected by their decisions and actions. In Zenisek's view, business and society are interdependent and co-exist. This notion assumes that businesses use societies' resources in fulfilling their economic obligations and changing social goals (Steiner, 1972; Donaldson, 1982; Fredrick et al., 1988) as business and society are implicitly bound by a reciprocal social contract which form the core idea of corporate social responsibility (Fredrick et al., 1988). This business-society relationship has now been extended to the international context (Amba-Rao, 1993). This development had earlier been echoed in Windsor & Preston (1990) comment that MNCs and governments should be viewed as independent entities with a view to maximise self-interests. They further explained that the two entities collaborative relationship should be based upon mutually

acceptable rules regarding the equitable distribution of costs and benefits of collaboration. To Windsor and Preston, the explained relationship is independent of moral perspectives. Following the contested concept of CSR, Carroll (1991) offers a definition that captures all the perceived elements of CSR when he defined CSR as:

“Activities which involve the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive.” (p.608).

Carroll’s definition of CSR implies that for a firm to be socially responsible, profitable and obedient to the law, ethics and the extent to which it supports the society in which it exists with contributions of money, time and talent must be one of the significant aspects of the firm’s strategic planning. Consistent with Carroll’s view, Moon (2002) contends that CSR bear some similarities to other concepts such as democracy and justice. In Moon’s view, CSR is one of several post-modern terms that are designed to capture the practices and norms of today’s business-society relations. Hence, the lack of clarity in what constitutes CSR has led to series of names, concepts and appellations being attributed to it in different countries and institutions (Visser, 2005). For example, the findings of the CSR education study carried out in 2005, found that currently there exists 50 different labels for CSR modules, 40 different labels for CSR programmes and numerous CSR synonyms. The most popular of these labels are business ethics, corporate citizenship, sustainability or sustainable development, corporate environmental management, business and society, business and governance, business and globalisation, and stakeholder management (Jenkins, 2005; Visser, 2005; Broomhill 2007; Maon et al. 2008).

The extensive review of CSR literature by Garriga & Melé (2004) and Carroll (1999) also reach similar conclusion in terms of the multiplicity of aligned CSR terms. It is

however fair to comment that academics have since acknowledged that there exists a common ground between these nuanced concepts and CSR (Madsen & Ulhoi, 2001; Moon, 2002; Van Marrewijk, 2003; Wheeler, Colbert & Freeman, 2003). Hence, the definition of corporate responsibility in the World Bank Sustainability Report (2004) could be argued to be a good illustration of this confluence and interdependence of terms, as it describes it as an approach to business that emphasise the need for transparency, ethical behaviour, respect for stakeholder groups and a commitment to add economic, social and environmental value. Although there have been series of CSR definitions being put forward by notable academics in the last fifty years, the Carroll's four-part conceptualisation remains the most durable and widely cited in literature (Crane & Matten, 2004) due to the following reasons:

- i. The model is simple, easy to understand and has an intuitively appealing logic;
 - ii. Over the 25 years since Carroll first proposed the model, it has been frequently reproduced in top management and CSR journals, mostly by Carroll himself (Carroll, 1979, 1983, 1991, 1994, 1998, 2000, 2004);
 - iii. Carroll has sought to assimilate various competing themes into his model e.g. corporate citizenship (Carroll, 1998) and stakeholders (Carroll, 2004);
 - iv. The model has been empirically tested and largely supported by the findings (Aupperle, Carroll & Hatfield, 1985; Pinkston & Carroll, 1994).
 - v. The model incorporates and gives top priority to the economic dimension as an aspect of CSR, which tend to appeal to business scholars and practitioners
- (See Visser 2005, p. 33)

It is fair to say that to this day, the various arguments that have ensued over the years on what constitutes the social responsibility of a business, is still in continuous flux. It

is still a challenge to academic, policy makers and leaders of corporations (Broomhill, 2007; Blowfield & Murray, 2014) as each of the definition of CSR that have been formulated by scholars tends to overlap with other concepts such as: corporate citizenship, sustainable business, environmental responsibility, the triple-bottom line, social and environmental accountability, business ethics and corporate accountability (Moon, 2004). This is because CSR concept has different interpretations to different people (Votaw, 1972). Some people view CSR to be a concept that conveys the idea of legal responsibility while to some other people, it means socially responsible behaviour in an ethical sense and to many, it simply means a charitable cause incorporated into business practice (Votaw, 1972). In recent times, Carroll (1994) simply summed up the varied interpretations of CSR as an eclectic field with loose boundaries, multiple memberships and differing perspectives. The Carroll (1994) characterisation of the CSR concept suggests that it is an ambiguous term which explains reasons for finding the right place for the term within the business community and society. Consequent to Carroll's view on CSR debate, Hatch & Stephen (2015) confirmed that the ambiguity in the interpretation of the term CSR is not limited to individuals, gender also has an influence in the interpretation of the term. For instance, the Hatch & Stephen's (2015) study which examined the relationship between gender identity and perception of CSR, found that gender plays a significant role in perception of CSR as women displayed higher levels of internalised moral identity than men. The study concludes that women expect corporations to conduct their business activities in ways that are more beneficial to society than men. Hence, the implication of this finding for CSR design process is that if the value ascribed to CSR is dependent on gender, organisations that have larger proportion of the gender that displays more

positive attitudes towards CSR are likely to be more inclined towards the pursuit of CSR agenda (Hatch & Stephen (2015).

So also, the earlier study by Quazi (2003) which explored the determinants of perceived social obligations of Australians' corporate managers with emphasis on their managerial and personal demographics, found strong relationship between the level of education of the managers and their perceptions of CSR. Furthermore, the study found gender not to be the only factor that influences stakeholders' perceptions of CSR, their level of education was also found to have an influence. This therefore suggests that corporations that have more skilled work force are more likely to be objective in terms of their choice of CSR projects than those that have less skilled workforce (Quazi 2003). However, apart from education and gender, Gordon et al.'s (2012) study which investigated the chance of existence of divergence in stakeholder views of CSR in the Australian forest plantation sector found that there are conflicting internal and external stakeholders' philosophy of CSR. (Gordon et. Al., 2012). The study concluded that divergent views on CSR issues are some of the factors that influence societies' expectations of corporations. The study also highlights that this metric is as influential in CSR design as any other as it informs stakeholder groups' interpretations and expectations of corporations' CSR activities. Retrospectively, Frederick (1998) had posits further classification by focusing on a conceptual transition from the ethical philosophical concept, to the action-oriented managerial principle of social responsiveness. To Frederick, this is a normative principle that is based on ethics and values. By reflecting on Fredrick's interpretation of CSR, Garriga & Melé (2004) took a different approach by emphasising that the concept will be more clearly interpreted by looking at it from historical perspective, particularly, by outlining the historical sequence of the developments of how the responsibilities of business in society are

perceived by both the practitioners and the society at large as the most relevant CSR theories are based on one of the four aspects of social reality: economics, politics, social integration and ethics as summarised below:

4.2. Theories of Corporate Social Responsibility

The various discussions on CSR over the years have brought about the emergence of heterogeneous theories and approaches to CSR discussions (Garriga and Mele (2004). These theories can be split into four categories as presented in table 4.1

Table 4.1: CSR Theories and Related Approaches

Types of theory	Approaches	Short Description
Instrumental theories (focusing on achieving economic objectives through social activities)	Maximisation of shareholder value Strategic for competitive advantage Cause-related marketing	Long-term value maximisation Social investment in a competitive context. Firm's view on natural resources and its dynamic capabilities Altruistic activities socially recognised as marketing tool.
Political theories (focusing on a responsible use of business power in the political arena)	Corporate constitutionalism Integrative social contract Corporate citizenship	Social responsibilities of business arise from the social power the firms have Assumes that a social contract between business and society exists The firm is understood as being like a citizen with certain involvement in the community
Integrative theories	Managerial issues Public responsibility Stakeholder management Corporate performance	Corporate response to social and political issues Law and the existing public policy process are taken as a reference for social performance

Table 4.1. Continues

		Balances the interests of firms' stakeholders' searches for social legitimacy and processes to give appropriate responses to social issues
Ethical theories (Focusing on the right thing to achieve a good society)	Stakeholder normative theory Universal rights Sustainable development The common good	Considers fiduciary duties towards stakeholders of the firm. This requires some moral theories. Based on human rights, labour rights and respect for environment Aimed at achieving human development considering present and future generations Oriented towards the common good of the society.

Source: Garriga & Melé (2004, pp. 63-64)

Because of the overlapping of some of the CSR theories, Secchi (2007) further came up with a group of theories which explicitly explain the relationship that exists between business and society by grouping them into: Utilitarian, managerial and relational theories.

Table 4.2: Utilitarian, Managerial and Relational Theories of CSR

Utilitarian Theory	Managerial Theory	Relational Theory
Theories on social costs functionalism	Corporate social performance Corporate accountability, auditing and reporting (SAAR) Social responsibility for multinationals	Business and society stakeholder approach Corporate global citizenship Social contract theory

Source: Secchi (2007, p. 350)

4.2.1. The Utilitarian Theories

The Utilitarian theory assumes that corporations serve part of the economic system in which the primary purpose is to maximise profit (Ismail, 2009). This comment raises a fundamental question as to whether the CSR should be considered only when there is a realisation of the need for economic responsibility to be incorporated into business ethics. The reasoning behind this view could be found in the classical economic concept of free market ideological stance which centred on the concepts of determinism, individualism to public control and personal responsibility to social responsibility (Gariga & Melé, 2004). Reflecting on Ismail's (2009) and Gariga and Melé's (2004) views, it may be concluded that the Utilitarian theories bear some similarities to the instrumental theories (Secchi, 2007) in which corporations are considered as catalysts in the process of wealth creation and where corporates' social activities are a means of achieving economic results. This instrumental theory is deep rooted in Friedman's (1970) doctrine which assumes that corporations' created wealth are investments which provide resources and economic infrastructures that are essential for improving the livelihoods of citizens and communities where multinationals operate. Therefore, CSR is viewed by this group as the adoption of a set of voluntary policies, codes or guidelines, initiated and driven by corporations. Simply put, the instrumental group's ideological stance favours the Friedman's doctrine of the 1970's. This is evident in the comment made in one of the articles published in the *New York Times* in September 13, 1970, Friedman categorically stated that:

“... there is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits so long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud.”
P.122

This is a confirmation that the instrumental group considers CSR as an unnecessary artificial and unjustifiable imposition of additional responsibility on corporations. As such, CSR is recognised by the group to be a minor component of corporate strategy at best (Broomhill, 2007). In support of Friedman’s doctrine, Janet Albrechtsen who writes for an Australian newspaper in 2006, presented a chilling comment in the defence of the instrumental theorists’ stance by commenting thus:

“... the fundamental flaw with corporate social responsibility, and why it is a backward step, is the underlying premise that capitalism and companies have something to be embarrassed about, that they must justify their existence by going in search of some higher moral purpose... This shame-faced capitalism is an unfortunate development. The idea pushed by advocates that the pursuit of private profit is inconsistent with public good does not stack up... How quickly we forget that Adam Smith knew a thing or two about human nature Smith pointed out that “it is not from the benevolence of the butcher, the brewer or the baker that we expect our dinner, but from their regard to their own self-interest” (Albrechtsen, 2006).

This is explicit suggestion that corporations are essentially the instrument that facilitates wealth creation. The group’s emphasis is on the economic role that corporations play in the society. In view of this, any social activities that are incapable of creating wealth is perceived as misallocation of resources as CSR activities are meant to be means to an end i.e. profits. To them, CSR activities are a strategic tool that are used to achieve economic objectives. This suggests that in as much as a business objective is solely focus on wealth creation with a cautious decision to uphold its legal obligations in the process, the issue of moral and ethical obligations is believed to be additional responsibilities that are far beyond the corporate’s purpose of existence. This used to be the norm within the business community in the 1950 and 60s. For instance, Windsor (2001) explained that the motive of wealth creation progressively dominated the managerial conception of responsibility of the 1950s.

This further confirmed the extent to which the Friedman's notion of the responsibility of business to society has been widely accepted within the business community for decades. One reason for popularity of this view among Chief Executives of successful businesses during the noted period, was based on the notion that business concerns for profits does not in any way against the interests of their stakeholders. Those who subscribed to this view are convinced that in certain conditions, the stakeholders' satisfaction can enhance the maximisation of shareholders' value too (McWilliams & Siegel, 2001). This is a suggestion pointing to the conviction that a reasonable level of investment in philanthropy and social activities falls within the notion of profit maximising corporations. Although, earlier studies have confirmed that there exist a positive correlation between social responsibility and financial performance of corporations (Frooman, 1997; Griffin & Mahon, 1997; Waddock & Graves, 1997; Key & Popkin, 1998; Roman et al., 1999), contemporary research has disputed this finding as they found that it is almost impossible to measure in realistic terms the relationship between CSR and corporate performance (Griffin, 2000; Rowley & Berman, 2000). The differences in views regarding social responsibility and corporate performance have led to the emergence of two instrumental theory groups:

i). There are some academics who have the view that corporation should only do what would enable the business to maximise their shareholders' value. The group's approach centres on the need for corporations to pursue strategic decisions that enhance the effective maximisation of shareholders' value which then becomes the criterion for evaluating corporation's specific CSR activities. Since shareholders' value is often measured through the changes in share price of the corporations, it is believed to have the potential of leading to a short-term profits orientation strategy which may hinder the achievement of corporations' long-term goals as any corporate's

investment in social demands that only imposes costs on them may be rejected. In my view this constitutes unethical business practice as little or no consideration will be given in the process to the needs of the society that owns the resources that these corporations are using to increase their wealth. Unfortunately, those who subscribe to the Friedman's (1970) notion of business and society relationship do not hold this view. In defending their position, Friedman (1970) used an analogy to explain a firm's investment in local communities as thus:

"it will be in the long run interest of a corporation that is a major employer in a small community to devote resources to providing amenities to that community or to improving its government. He goes on by saying that this makes it easier to create jobs, reduces the wage bill and lessen losses from pilferage and sabotage or have other worthwhile effects." p.72.

This suggests that Friedman strongly believes that there is a clear distinction between socio-economic objectives and economic objectives and as such, corporations should accept the shareholder value maximisation as their ultimate business goal as subsequently put forward by Ross, (1973) and Jensen & Meckling (1976) which was tagged "Agency Theory". The fundamental of Agency theory is the supposition of the relationship between principals and agents in business. The basis of the theory is to establish a model of resolving problems that often arise between the principal and agent business relationship as a result of unaligned goals and different aversion levels of risks.

ii). The second category of instrumental theory is the group that subscribes to the notion that it makes economic sense for corporations to focus more on strategies that enable them to achieve competitive advantages through the efficient allocation of resources to achieve long-term social objectives as well as competitive advantage. To achieve these, Husted & Allen (2006) suggested three approaches

4.2.1.1: Social Investments in a Competitive Context.

This approach is an adaptation of Porter's (1980) model of competitive advantage that examines corporates' investment in a competitive context. The approach emphasises the significance of investing in philanthropic activities. They argue that this type of investment often goes a long way in improving the context of corporations' competitive advantage as well as creating social value that is far greater than that of individual donors or government social programmes. One of the reasons for this claim centres on the view that corporations have the knowledge and resources that enable them to understand how best to solve any problems that relate to their mission statement. Consequently, Burke & Lodgson (1996) argued that when philanthropic activities are closer to a corporate mission, they often create greater wealth than other kinds of donations. In their submission, Porter & Kramer (2002) conclude that philanthropic investments by corporations operating in the same market structure/industry either individually or as a collective effort, can have the most effect on the cluster's competitiveness as well as the performance of all their constituent firms. Following this argument, Secchi (2007) puts utilitarian theories into two sub-categories, namely; the social costs and functionalism:

4.2.1.2. The Social Costs

The social costs group perceives CSR activities in communities as socio-economic systems that are aimed at promoting corporates' non-economic influence (Secchi, 2007). Within the social costs group, the focus on corporate non-economic influences on the socio-economic system is noted as the basis for social responsibility. This mode of reasoning was further illustrated in Lundgren's (2011) microeconomic model of

social responsibility. The model explored the economic mechanisms behind corporations' CSR activities and found that as much as the activity has the tendency of increasing corporation wealth, it also has the potential of increasing corporations' costs of doing business. According to Lundgren (2007), these costs can emanate from three areas, namely:

1. The actual cost of CSR project – these are the costs that are associated with the design and implementation of the project;
2. The costs of promoting CSR to stakeholder groups. It is important for corporations to do this as without the knowledge of the stakeholder groups of the firm's socially responsible behaviour, the essence of engaging in CSR initiative may not be realised and;
3. The costs that stem from crowding-out effect of CSR. This constitutes an opportunity cost on the part of the corporation as the money diverted to the implementation of CSR projects could have been diverted to more profitable investments.

In enumerating the costs and benefits of the social cost argument, Lundgren (2011) presented a microeconomic model in which profits of a corporation is presented as, Π , at time t and then developed into a set of terms that explain his intuitive assumptions. These set of terms are presented below:

$$\Pi = \Pi (g, G, H^*) = R (G, H^*) - C (G, H^*) - A (g) \quad [1]$$

In the above set, Lundgren (2011) takes the right-hand-side of the terms as representative of the corporation's revenues and costs and the first two terms' functions were assumed to be dependent on the goodwill stock, G , with a set of parameters given by H^* . The H^* is exogenous to the corporation in question. In this, H^* was assumed

to represent inputs such as labour and capital. This then suggests that it is possible to abstract from H^* in sequence, to focus on the intertemporal problem involving investment in CSR and the goodwill stock.

The last term in the profit function, $A(g)$, was arranged to incorporate all costs that are presumed to be associated with the investments in the corporation's CSR. g , was taken to be a control variable that is one-dimensional.

As far as the revenue is concerned, Lundgren (2011) assumed that

$$R_G > 0, R_{GG} < 0$$

$$R(0) = R = \text{revenue with zero goodwill stock [2]}$$

The above was chosen to be the price premium or product differentiation effect. The author assumed that by increasing goodwill, the corporation in question will increase revenue, but at a decreasing rate.

As for the cost function, Lundgren (2011) assumed that:

$$C = C(G) = C[w(G), q(G)] \quad (3)$$

Where

$$W(G) = \text{wage rate}, q(G) = \text{cost of capital}$$

$$W_G < 0, W_{GG} > 0, q_G < 0, q_{GG} > 0$$

$$W(0) = W = \text{market wage rate}$$

$$q(0) = q = \text{cost of capital with zero goodwill}$$

so that

$$C_G < 0, C_{GG} > 0$$

$$C(0) = C = \text{production costs with zero goodwill stock}$$

In these sets of terms, it is evident that the costs are decreasing at a decreasing rate in G , which is as a result of the beneficial effects on the wage rate and cost of capital. The fact that both effects are decreasing at a decreasing rate, indicate that it is almost impossible for the corporation in question to run the price of their labour and capital to zero by investing in goodwill.

As for the CSR cost function, the author assumed that

$$A_g > 0, A_{gg} > 0, A(0) = 0 \text{ [4]}$$

$A(g)$ is the total cost of investing in CSR, including promotional costs and crowding-out costs. Crowding out means that CSR takes resources from other productive activities at an increasing rate (since $A_g > 0$). This suggests that small investments in CSR are relatively ‘cheaper’ than large investments as a result of convexity in $A(g)$.

It must be noted that the Lundgren (2011) microeconomic model of CSR was set out to investigate how costs and benefits affect CSR behaviour through a stock of goodwill capital. The study concluded that in optimum, corporations must balance marginal costs and benefits of investing in CSR. One of the weaknesses of this model is that it only presents the link between profitability and different dimensions of CSR. These dimensions are different across countries, sectors and corporations. The model therefore falls short of universal acceptance in CSR discourse because the approach to CSR issues should not be a one size fits all stance. Nevertheless, the model highlights the reasons why corporations need to take CSR as one of their utmost business strategic priorities as CSR activities are means to an end. It has the tendency to influence the manifestation of corporates’ social power in their political relationships with societies (Carriga & Melé, 2004; Broomhill, 2007). This exposes the diverse set of assumptions

about the existence and abuse of corporate power in global, national and local economies. Implicitly, society views global corporations as entities that possess enormous powers that are often wielded ruthlessly in their own self-interest and frequently at the expense of society and their business environment. The emphasis here is about the social power of corporations, particularly in their relationship with society as the responsibility of corporations in the political sphere is largely associated with their political power which most frequently leads them to embrace social duties and rights or aiding their participation in some social cooperation. This is how businesses and society interact as well as the power and position of business and its implicit responsibilities in society. These include political power and political analysis of the CSR discourse (Garriga & Melé, 2004). In this discourse, two distinctive theories emerged, namely: corporate constitutionalism and corporate citizenship.

4.2.1.3. Corporate Constitutionalism

The issue of power that businesses have in society was first unfolded by Davis (1960). In his discussion, he presented a view that emphasised the role of business power in the achievement of CSR agenda. Davis (1960) holds the view that business is a social institution which must use power responsibly because he assumed that the causes that generate social power of a firm are an embodiment of both the internal and external factors as both are relatively unstable and constantly shifting from economic to social forum and from social to political forum. It is therefore important that corporations consider them as key factors in their CSR discourse. In his analysis of CSR political debate Davis (1960) vehemently differ himself from the classical economic theory of perfect competition assumption which tend to go against the engagement of firms in

societies' social programmes that do not create wealth. Davis disengagement from this thinking assumed that businesses have powers to influence the market equilibrium which then alters market price to shift away from the pareto effect. This shows that the concept of free market is not wholly at work in this situation as the market/price settings are not freely unhinged by participants' free will due to lack of perfect knowledge of the market – information asymmetric. Based on the significance of social power in business and society relationship, Davis (1960) suggests two principles which explain how social power needs to be managed. He called them the social power and the Iron Law of responsibility. The social power equation principle centres on the discourse that social responsibilities of businessmen emanate from the cumulative social powers they have (Davis, 1960), while the Iron Law of responsibility focus on the negative consequences of the absence of the use of power. In his account, Davis (1960) comments that “whoever does not use his social power responsibly will lose it. In the long run, those who do not use power in a manner which society considers responsible will tend to lose it because other groups will eventually step in to assume those responsibilities (Davis, 1960). This outlines the danger of firms not using their social power responsibly. This is true to a considerable extent. For instance, in the Niger-Delta region in Nigeria where there has been absence of the demonstration of the use of the case study's multinational corporation's social powers to create positive business-society relationships, thugs and civil disobedience have erupted in the region and some community elites have occupied the power vacuum which has resulted to increased criminal and act of vandalism of the corporation's resources (*Please see chapter one, page 6 of this thesis for evidence of this*). This is an indication that the equation of social power responsibility will only work well if this is understood by managers. Davis rejects the idea of total responsibility of business just as he rejected the radical

free-market ideological stance that business has no responsibility towards the society apart from creating wealth and operating within the confinement of the rule of law. He believes that there needs to be check and balances relating to the use of power by businesses as they can sometimes exercise this power irresponsibly. To strike a balance, he argues that there needs to be some constituted pressure groups who from time to time confront the display of and abuse of business power, such as the environmentalists, NGOs, community groups, etc. The system should be set up to reflect the parliamentary system of government where ideas and suggestions are critically debated and scrutinised by elected representatives of constituencies – the idea is to maintain and limit the abuse of power by rulers. Such a system is what Davis (1960) termed the corporate constitutionalism. Hence, the danger with this ideological stance is the notion that corporations should be expected to act and behave like politicians which implies that the decision-making process should be critically reviewed by elected managers and pressure groups before any action is taken. This undoubtedly goes against the principle of a free enterprise and can sometimes increase both implicit and explicit costs of running a business. The consequence of this in economic terms is an increase in price of commodities due to increased cost of production particularly for goods that are price inelastic i.e. Price Elasticity of Demand (PED) is $< (-)1$. This will undoubtedly lead to increase in welfare loss by eating deep into consumer surplus. The very people that are to be protected (consumers) might end up being the victims of the process.

Preceding the criticism of the Davis' constitutionalism ideological discourse, Donaldson & Dunfee (1999) refined the Davis discourse and came up with an approach termed 'Integrative Social Construct Theory' (ISCT). The theory considers the socio-cultural factors as well as integrates empirical and normative aspects of

management. The reason for this was based on the premise that social responsibilities originate from consents and believe that these consents are of two levels: (i) The theoretical macrosocial contract that focuses on all rational contractors and (ii) the microsocial contract that addresses the concerns of members of local communities. Donaldson & Dunfee (1999) believe that these two levels of consents help to create a process in which the relationships between firms, government and economic systems can be harmonised because participants are likely to accept the ground rules which define the foundation of economics that is acceptable to all. While the macrosocial contract provides hypernorm rules for any social contracting which create convergence of religious, political and philosophical thoughts, the microsocial contracts will display the implicit and explicit contracts that are informally binding between specific communities. These microsocial contracts are extremely useful in fostering good relationships between firms, governments and communities as they often help to establish norms that are centred on the attitudes and behaviours of the members of the norm-generating community and these norms are then made formal with the hyper-norms (Donaldson & Duffee, 1999). Of course, this discourse appears to bear relevance to one of the fundamental sources of issues between MNCs and local communities in which they operate. For instance, there is often a lack of understanding and trust between MNCs and communities due to the absence of the two levels of social contracts.

So also, the Donaldson & Duffee's (2000) model of integrative social contract theory was put forward without due consideration for the recent event in terms of the development in information technology that has shaped the ways in which business is conducted and how this has influenced the relationship between business and society. The word 'globalisation' is now a resounding business language as well as formed the

fundamental base of business strategy. By ignoring this, it is undoubtedly a recipe for disaster. The emergence of the welfare state phenomenon coupled with persistent deregulation process and firms attempting to cut costs of production through technological innovation has given more power to multinational companies and increased wealth which make them more economically powerful than most governments in the third world. This further intensify the need for digression from the Donaldson & Duffee (2000) macrosocial and microsocial contracts stance. Based on this criticism, the concept of corporate citizenship framework was developed by Altman & Vidaver-Cohen (2000) and this has received tremendous attention from academics (Andriof & McIntosh, 2001; Wood & Logsdon, 2002; Matten & Crane, 2004). The term corporate citizenship is a concept which focuses on rights, responsibilities and partnerships of business and society. The concept emphasises the need for businesses to have sense of business responsibility towards the local community and partnerships. These are deemed to be ways in which businesses could be made to formalise the willingness to improve local communities and conscious of environmental issues (Wood & Logsdon, 2002).

One of the limitations of the social costs' theory is that it stemmed from the neo-classical economic doctrine where approach to social issues is monolithic in nature and individuals and organisations are considered as unique entities on which the impacts of corporates' activities on society are quantitatively measured. In measuring the impacts of CSR in the context of social costs doctrine, issues such as political, socio-cultural and other conditions may have to be ignored in the process (Etzioni, 1998) as they are difficult to be quantitatively measured. This criticism resonates strongly in Kapp's (1950) work. In analysing the nature and meaning of social costs in 1950, Kapp finds the traditional social costs theory to be static and narrow. One of

the rational explanations for this was because the social costs concept was derived mainly from the Robbins (1932) hypotheses on human rationality and economic goals. Rationality is a dynamic process in which means, and end evolve in a process of continuing interaction, which has the tendency to influence individual and firm behaviours. To this extent, Kapp (1950) concludes that the only way to rationally apply the social costs concept in the modern time is to consider analysing the non-rational domain of human being. He further explains that when the market falls short in determining the value of social elements that occur in producing goods and services, the theoretical approach to such issues needs to be changed. In other words, if private entrepreneurs are able to shift part of the total cost of production to other persons, or to the community as a whole, this points to one of the most important limitations of the present scope of neoclassical value theory (Kapp, 1950) because if, important social returns cannot be reflected in private return, then, the competitive equilibrium implies an arbitrary and wasteful utilisation of resources as in this context, what is maximised is not aggregate satisfaction in any comprehensible sense of the term but at best only private exchangeable utilities.

In reflecting on Kapp's conclusion, it appears that he elaborates on two main issues which focus on the intangibility and unquantifiable nature of some social elements as well as emphasises the role of private corporations as the main source of social costs and revenues. This contrasts with the neoclassical economic analysis of the social costs framework which focused mainly on general economic equilibrium (Pigou 1924; Kapp 1950; Secchi 2007).

4.2.1.4: Criticism of Utilitarian Theories

If businesses sole obligation to society is the production of goods and services that satisfy the needs of consumers and for a profit (Friedman, 1970), and becomes the norm in business practice, it will have significant implications for the society because profit maximising firms are generally known for their skilful exploitation of consumers' welfare and their aggressive pursuit of high producer surplus which is achieved at the expense of stakeholders. This practice has meant that firms will always increase their output up to a point where their marginal revenue equals marginal cost ($MR = MC$ - profit maximisation level of output). A situation like this will ultimately lead to significant welfare loss on the part of the society. The pursuit of an objective of this nature will not only explore consumers to a point where their surpluses are eroded or significantly reduced, it will also lead to a significant deadweight loss to the society at large. The practice may even lead to emergence of pure monopoly - a market structure in which the market concentration ratio is 81% - 100%. This is worse for both consumers and society as it leads to inefficiency, misallocation of resources, exploitation of consumers through soaring prices, and discourages innovation and competition. In a situation where the social and moral obligations receive low dimension in a firm's strategic decision-making in relation to wealth creation, it means that philanthropic activities will be rigorously attached to the value they are able to add to the firm. This again may not be beneficial to the society as their social needs may be far from adding economic value to the firms. For instance, in Africa where people are grossly poor, and the AIDS epidemic is at a high rate, plus poor infrastructure in terms of clean water, roads, healthcare, education and other basic needs, may require some social programmes which may not add financial value to the

firm (Visser, 2005). By ignoring these needs may create significant civil disobedience and lack of trust from the society which will undoubtedly create a significant barrier to establishing good relationships between a business and the society in which it operates as it currently is in the Niger-Delta area in Nigeria (*Please see chapter one, pages 6 – 9 of this thesis*). As explained earlier in this chapter that Utilitarian theories focus on business strategies that are geared towards firms' competitive advantage and that it is this particular aspect of the theories that made them to gain much support from contemporary researchers such as Litz (1996) and Porter & Kramer (2002) as the strategies are assumed to enable corporations manage their use of natural resources for competitive advantage efficiently. The main flaw in this is absence of the recognition of internal factors that may present a significant barrier to the success of these strategies. For the strategies to be effective, they need to be formulated to include altruistic activities that are likely to gain social recognition to enhance the firm's public relations activities (Ismail, 2009). Based on this condition, it becomes imperative for multinational corporations to accept social duties and rights to participate in social co-operation.

4.2.2. Functionalism Theories

The Utilitarian functionalists consider a firm as part of the economic system whose goal is derived from its business function in the society (Buono & Nichols, 1985; Klonoski, 1991; Shaw & Barry, 1995; Secchi 2007). The functionalists advocate the necessity for corporations to view themselves as part of the economic system in which profit maximisation is one of the reasons for their existence (Carriga & Melé, 2004). On this note, Secchi (2007, p.353) contends that the core assumptions of the

functionalists are a kind of modern economic mechanism where the system is a closed cybernetic one. This is a contrast to the pure profit maximising ideological camp which favours the idea of allowing business to engage in some degree of dishonest behaviour as businesspeople are thought to have lower set of moral standards than the rest of the society (Carr, 1968). In this camp, business ethic is compared to that of a poker game (Branco & Rodrigues, 2007) and argued that because of the lower set of business moral standards, they should be permitted to make some conscious misstatements, concealment of pertinent facts and exaggerations (Carr, 1968). In this classical economic perspective, deception was considered a necessary component of a successful strategy as businesspeople cannot afford to be guided by ethics as observed in individual lives. This therefore suggests that a business should have a legal right to formulate and implement a strategy with little or no consideration for other things except its profits if such strategy is implemented within the confinement of the rules of the game.

One of the implications of this suggestion is that, if the suggested business practices are legitimised, then, the issue of information asymmetry, false accounting reporting, deliberate promotion of negative externalities, over-pricing, concealment of dangerous information and above all, less or inadequate attention to environmental degradation become normal business practice so long corporations continue to create wealth for their shareholders. Hence, this constitutes a narrow ontological position in relation to how businesses should operate as this type of business approach cannot withstand the modern-day business environments that are highly influenced by consumerism, pressure groups, legislations, etc. In addition, if businesses can pursue their activities in line with this suggestion, it may have significant consequences for the existence and growth of enterprises. However, it needs to be understood that the antecedent of

neoclassical economic theory's position must have been influenced by the business environment of their time. Consistent with this assertion, evidence from literature (Marshall, 1890 cited in Secchi, 2007; Clark, 1916 cited in Secchi, 2007; Friedman 1962, 1970; Fredrick, 1978, 1986, 1998; 2002; Klonoski 1991; Pasquero 2000) suggests that neoclassical social economic theory arguments are deep rooted in the principle of free market, economic efficiency and profit maximisation ideological stance (Branco & Rodriguez, 2007). Hence, this ideological stance can be summarised under three different but complementary perspectives:

- I. Shareholders are the owners of the corporation, and managers have no right to act on their own preferences, to make discretionary decisions or to use company's resources to further social goals which cannot be shown to be directly related to profits.
- II. Companies' role is to produce wealth and pursuing socially responsible objectives may impair their performance in that role interfering with efficient resource allocation.
- III. Other organisations exist to deal with the kind of function requested by socially responsible actions, such as government. Companies and managers are not equipped to perform such role (Branco & Rodriguez, 2007, p.7).

Objectively, one may argue that the central theme of the neoclassical economic advocates focuses on the notion of profit maximisation/wealth creation for shareholders and that activities relating to CSR should only be considered if there is a prospect of adding value to the firm. Therefore, it may be rational to posit that CSR needs to be given equal weighting as all other investment decisions. It should be viewed as a strategic investment rather than a snapshot value-adding concept

(McWilliams & Siegel, 2001; McWilliams et al., 2006). Hence, it is reasonable to suggest that the utilitarian theory also bears some similarities to the managerial theory. To this extent, it would be essential to discuss the attributes of managerial theory.

4.2.3. Managerial Theories

The managerial theories began to receive much attention in the mid-20th century. This is the period when the ownership of businesses was no longer confined to individuals but spread across many people - the shareholders. The joint stock company became the norm for the ownership of large-scale companies. This type of ownership structure brings about a problem that is not peculiar to owner-managed firms i.e. the separation of ownership from control or principals from agents. In this type of ownership structure, the owners are not the decision makers, instead, professional managers (agents) are employed to make business decisions on behalf of the owners (shareholders) who as a collective body have the right to replace the management but are not otherwise involved in the management of the firm. This raises two fundamental questions:

- i. Do the managers of the firms and the shareholders have common objectives; and
- ii. Would managers of the firms put profits before other objectives?

These are fundamental questions which are yet to be sufficiently answered by both the academics and practitioners. In dealing with these questions, several managerial theories were developed from the idea of Berle & Means (1934) which focused on the separation of ownership of firms from control of the firm:

- I. The revenue maximisation hypothesis (Baumol, 1959);

- II. The managerial discretion model (Williamson, 1964); and
- III. The growth maximisation model (Marris, 1964).

4.2.3.1: The Baumol's (1959) Revenue Maximisation Hypothesis

The revenue maximisation hypothesis ($MR=0$) was first developed by Baumol in 1959. The hypothesis suggests that when a firm has achieved a minimum profit, if such firm operates in an Oligopolistic market environment, it may choose to pursue a strategy of sales revenue as opposed to profit maximisation. This implies that the firm is likely to choose to produce beyond the profit maximising level of output. In economic analysis, it means that the firm will be producing far less than the point where its marginal revenue (MR) equals its marginal cost (MC) ($MR=MC$). In the hypothesis, Baumol contends that sales maximisation will likely be the main objective of such a firm due to the nature of the market in which they operate ($AR=AC$). One of the criticisms of the Baumol's (1959) hypothesis is that it failed to specify the period in which sales are to be maximised. This is a fundamental flaw because it is possible that managers of such a firm may have the intention of maximising their short run sales, to increase their market share with the aim of maximising profits in the long run. The fact that the hypothesis did not specify a time for sales maximisation, fundamentally undermined the logic behind the hypothesis.

4.2.3.2: The Williamson's (1964) Managerial Discretion Model

The managerial discretion model was developed by Williamson in 1964 as a mathematical model which seeks to explain managerial behaviour. The model bears similarities to the neo-classical economists' stance as it addresses issues relating to the

separation of firm ownership from its control. Williamson contends that managers of joint stock companies are most likely to have a diverse set of objectives which may differ from that of profit maximising firms. In the model, the price and output level are determined in the same way as the traditional profit maximisation concept - where a firm produces up to the level where marginal revenue equals marginal cost ($MR=MC$). The model was developed based on the profit maximisation concept, where price and output level are determined through the intersection of the marginal revenue and marginal costs curves. In a situation like this, Williamson suggests that managers will gain utility from discretionary expenditure on other areas such as additional staff, special projects and other expenditures that increase costs without increasing profits. One of the limitations of the Williamson's (1964) managerial discretion model is that, it presents a scenario in which price and output levels are determined literally without factoring in other internal and external variables that may impact on the price and output level.

4.2.3.3: The Marris (1964) Growth Maximisation Model

The model is also referred to as the theory of managerial capitalism. In the model, managers of firms are thought to be concerned with maximisation of the rate of growth of sales, subject to a share price/capital worth constraint. If the share price falls too low as a percentage of the firm's capital, then, the firm may be subjected to a take-over bid. The other component of the model centred on the argument that a managerially controlled firm often chooses a higher rate of sales growth than an owner controlled firm, and that profits to the owners (shareholders) will be lower in a managerially controlled firm than it would be for an owner controlled firm, as profit

will be retained to fund growth such as new market development, product development and innovation (Marris, 1964).

The model looks at the trade-off between managers' desire for a high rate of sales growth that can offer them the opportunity to maximise their own utility (as noted in Williamson's 1964 managerial discretion model), and the need to offer dividends to shareholders. Hence, in the model, managers are assumed to maximise their utility function $U=U(c, v)$, where c and v represent the satisfaction associated with power, prestige and salary and security from takeover, plus stock-market approval. The fundamental flaw of this model lies in its ambiguity of the definition of c and v as it is often difficult to test theories mathematically if the two main variables have not been clearly identified.

Although, it may be argued that the Williamson (1964) and Marris (1964) models attempt to explain managerial behaviour by using a mathematical equation, the two models have presented a platform that enables researchers to move away from the abstract simplification of the classical theory and construct to a more realistic framework for analysing firms' behaviour. Despite the logics of these models, they have not been able to offer a general rule concerning the theory of the firm. As such, there is need for the development of models that offer some intuitive insight into how separation of ownership from control may affect the objectives of a firm (Crosan 2005). On this note, Secchi (2007) suggests that there is need to develop managerial theories where CSR is addressed as part of internal operations and what is assumed as external to corporations is factored in as part of what need to be considered in corporates' decision-making process. In emphasising the managerial theories discussion, Secchi (2007) re-categorised them into three sub-groups:

- I. Corporate social performance (CSP);
- II. Social accountability, auditing and reporting (SAAP);
- III. Social responsibility for multinationals (See Ismail, 2009, p. 5).

4.2.3.4: Corporate Social Performance (CSP)

The essence of the CSP is to articulate the contribution that the social variable makes to the firm's economic performance (Secchi, 2007; Ismail, 2009). However, managing corporations' social and economic issues have been found to be a major problem as it is assumed that businesses depend on society for its growth and sustainability. On this note, in his earlier study, Wood (1991) had considered CSP as the coherent integration of approaches based on social responsibility or responsiveness. The author further explains that CSP focuses on the outcome of behaviour which gives operational meaning to social responsibility. Commenting on CSP, Clarkson (1995) opines that CSP should be viewed as a framework that creates tools for managers to emphasise the significance of social responsibility in business operations. In other words, CSP should be regarded as a business organisation's configuration of principles of social responsibility, processes of social responsiveness and policies, programmes and other observable outcomes as they relate to the firm's social relationships (Wood, 1991b). For clarity, the words observable outcomes, policies and programmes refer to quantifying and auditing process where it is the outcomes of corporate behaviour that represents the interaction between principles and processes. However, there has been criticism of the CSP approach to CSP framework. For instance, Burke & Logsdon (1996) argue that the process of establishing a link between corporate, social and financial-economic performance of the firm is a complex task. Based on this criticism of the CSP, the authors present an alternative framework (Called: S-CSR) which re-

defined the relationships between a firm's corporate, social and financial-economic performance. The model links social responsibility to strategy (S-CSR) because, they see corporate social responsibility (policy, programme or process) only becomes strategic when it yields substantial business-related benefits to the firm, particularly by supporting core business activities as well as enhancing the ability of the firm to achieve its mission (Burke & Logsdon, 1996). Subsequently, the Burke & Logsdon's (1996) S-CSP further divide corporate strategy into five dimensions in order to keep detailed information about its existence in the corporate chains:

Table 4.3: The Burke and Logsdon, 1996 S-CSP Dimensions

S-CSP Dimensions	S-CSP - Dimension attributes
1	In this dimension, centrality measures the way CSR is compatible with mission of the core goals
2	This specifically measures advantages CSR cause for the firm (positive externalities)
3	This dimension focuses on pro-activity that measures the degree of reaction to external pressures.
4	This dimension, voluntarism evaluates how discretionary the firm is in implementing CSR
5	Here, visibility refers to the way socially responsible behaviour is perceived by corporate stakeholders.

Source: Burke & Logsdon (1996, pp. 496-499)

On reflection, the Burke and Logsdon 1996, S-CSR model generates two interests: Firstly, it considers socio-economic variables instead of economic and/or social variables (Margolis & Walsh, 2003). Secondly, it attempts to connect the social responsibility doctrine to business strategy. Normatively, the S-CSR framework may

be taken on a face value but remains very relevant in terms of interdisciplinary dissemination and improvement of corporate social systems (Secchi, 2007). On this note, it is fair to opine that Burke and Logsdon's C-CSR framework did not create a specific CSR framework but presents a model for analysing and understanding corporate social and economic performances. Consistent with this view, Vogel (2005), posits that CSR is not an asset, it belongs to strategy. As such, CSR needs to be considered as a matter of corporate policy because firms often choose to behave in a socially responsible manner, in the same way they choose to spend more on marketing or production or any other function (Vogel, 2005). Vogel explains that, just as firms that spend more on marketing are not necessarily more profitable than those that spend less. As such, he argues that there is no reason to expect a more responsible firm to outperform less responsible ones (Burke & Logsdon, 1996). What this suggests is that the risks associated with CSR are not different than those associated with any other business strategy; sometimes investments in CSR make business sense and sometimes they do not. Why should firms expect their investment in CSR to be consistently creating shareholders' value when virtually no other business investments or strategies do so? (Vogel 2005, p. 33). To this extent, the link between strategic, environmental and social processes is what Vogel calls 'virtuous behaviour' (Secchi, 2007). The arguments that Vogel puts forward in his S-CSR model have raised series of questions concerning the overall use of corporate social performance in measuring corporate social responsibility.

4.2.3.5: Limitations of Corporate Social Performance Models (CSP)

The concept of corporate social performance has received serious theoretical and empirical attention from both academics and practitioner for many years (Clarkson, 1988; Hocevar & Bhambri, 1989; Randall, 1989; Reed, Getz, Collins, Oberman, & Toy, 1990) but the concept's theoretical framework and impact have not moved significantly beyond Wartick and Cochran's (1985) articulation (Wood, 1991). Following this criticism, Miles (1987) develop the general theory of corporate social performance based on his experience within the insurance industry in America, by drawing on concepts from strategic management and organisation theory to elicit a detailed midrange theory to explain corporate responsiveness. The two facets of responsiveness, in his approach, are the firm's external affairs strategy, defined as a function of top-management philosophy and external affairs design, a function of business exposure. Responsiveness was viewed as only one aspect of social performance and so, this work contributes to but does not constitute a general theory. Miles pays little attention to corporate social responsibility principles and moral reflection (Wood, 1991). In addition, social policy was considered only to the extent that it appears as a natural extension of pre-existing business policy, and not as something that might emerge from a firm's adherence to principles of responsibility, acting through processes of responsiveness.

So also, Wartick & Cochran's (1985) definition of the CSP model represented conceptual advance in researchers' thinking about business and society but it left some problems unaddressed. First, the term performance speaks of actions and outcomes, not of interaction or integration. Thus, the definition of the CSP model, which integrates these various concepts, could not define itself unless an action component

was added. On the other hand, there is a problem, which addressed social responsiveness as single process rather than a set of processes. More so, the final component of the CSP model is too restrictive. Policies to address social issues Wartick & Cochran's (1985) are only one possible outcome by which a company's social performance can be judged. If a policy does not exist, it cannot be inferred that no social performance exists. Furthermore, formal policies may not be reflected in behaviours or programmes that are governed by informal, unwritten policies (Korhonen 2003). In contrast, behaviours and programmes that would rate high in social performance may exist and even be institutionalised without any formal policy backing. Relying on policies, then, to reflect the outcomes of social performance is a risky business. Although the blame for these unaddressed problems cannot be placed on Wartick & Cochran's (1985) research, the entire CSP concept has taken on subtle good and binary connotations, as though corporate social performance is something that responsible firms do but irresponsible ones do not do (Orlitzky 2001; Verschoor 1998; Webley & Hamilton 2004).

4.2.3.6. Social Accountability, Auditing and Reporting (SAAP)

The social accountability, auditing and reporting (SAAR) concept relates to social performance contributions through accounting, auditing and reporting procedures (Secchi, 2007). Secchi perceives SAAR to be a process that enables a firm to account for its action and by doing so, he believes that firms may be controlled and regulated in their actions toward performing their core businesses while responsible to relevant communities (Secchi, 2007). Although, these three activities are separated from the managerial activities, they are interrelated as they contribute to the socially responsible behaviour of a firm and measure the corporation's activities that have social impact

(Ismail, 2009). In furtherance to this view, Ismail explains that firms are involved in SAAR activities for communication needs to boost stakeholder investment as well as disclosure concerns.

4.2.3.7. Social Responsibility for Multinational Corporations (MNCs)

The multinational corporations' CSR agenda may be argued to have been greatly influenced by global competition and other economic challenges which they face (Enderle, 1999). The emergence of this aspect of managerial theories stemmed from the responsibility which managers must accept by defining useful tools about the CSR for MNCs to survive in host countries (Secchi, 2005). On this note, Donaldson (1989) posits that MNCs are moral agents and therefore analysed them in the context of moral values where managers make decisions that are far greater than profit maximisation.

The logic for MNCs CSR strategies is rooted in circumstances relating to cultural clashes such as protests, demonstrations, boycotts, strikes, kidnapping of workers and vandalism of MNCs infrastructures which local communities often use as weapons for expressing their dissatisfaction against their business activities (De George 1999; Sethi & Williams 2001). These activities are presumed to be the driver behind the multinationals' decisions to incorporate code of conduct into their business practice (Ismail, 2009). Hence, this is not an automatic fix as the success of the initiative will depend on community and other stakeholders' expectations, the level of trust, acceptance and cooperation.

Managerial theories are also perceived to be related to political theory (Wood & Lodgson 2002; Garriga & Melé, 2004; Detomasi, 2008). Contemporary literature suggest that social responsibilities of businesses arise from the amount of social power

which a corporation has and that corporations are understood as being like citizens with active involvement in community lives. The antecedent of the political power of CSR may be traced to Davis' (1960) assertion that business is a social institution which must use power responsibly. It is also noted that causes that generate the social power of corporations arise from both their internal and external business environments. Subsequently, Detomasi (2008) argues that the types of MNCs CSR initiatives they choose to adopt may be conditioned in part upon the domestic political institutional structures present in the MNCs home countries. In addition, Detomasi posits that political theory demonstrates the links between economic globalisation pressures which are felt by MNCs, domestic political structures of the MNCs host countries, and CSR policies (Garriga & Melé, 2004).

Hence, this may explain reasons for the use of two main methods for evaluating corporate social performance i.e. the quantitative and qualitative approaches. Evidence from literature suggests that the choice of methods to use in this context largely depends on the shareholders and managers' perceptions of how a business should operate. For instance, those who favour the Utilitarian and managerial theories are more likely to adopt the quantitative approach to measuring their CSR performance while those who fall into the relational theory camp are more likely to favour the use of qualitative approach. To this extent, it is important to discuss these approaches.

4.2.4. Relational Theories

The relational theories focus on the interrelationships between corporate entities and their business environments. The relational theory comprises of four segments namely;

In relational theories, CSR emerges as a matter of interaction between two entities – business and society. In the theories, the measures of CSR is dependent on the development of economic values in a society and another being the corporations' obligations to consider the effects of their decisions and actions on social systems (Mitchel, Agle & Wood, 1997; Garriga & Melé, 2004) in which corporations are viewed as interconnected web of different interests where self-creation and community creation occur interdependently as well as a situation where individuals behave altruistically (Ismail, 2009; Garriga & Melé, 2004). They consider relational theories as integrative and ethical where the former emphasises the integration of social demands and the latter focuses on doing the right thing for the goodness of the society (Mitchel, Agle & Wood 1997). So also, the Freeman & Phillips' (2002) work strengthens the argument for justification of the necessity for corporations to consider fiduciary duties towards their stakeholders. On the other hand, the social contract theory of the relational group focuses on the fundamental issues of justifying the morality of economic activities to have a theoretical basis for analysing social relations between corporation and society (Garriga & Melé, 2004). In this context, CSR is derived from the moral legitimacy which corporations achieve in the society while the understanding of CSR is embedded in the justification of social actions that legitimise the behaviour of corporations. This suggests that the social contract theory may be put under the group of ethical theories which includes universal rights such as: human rights, labour rights and respect for the environment (WCED, 1987; UN Global Compact and Sustainable Development 1999; Korhonen, 2003) as these groups

similarly emphasise the need for the CSR agenda to be a corporate practice which aims to achieve two divergent objectives simultaneously: profit maximisation and social wellbeing (Sethi, 2003) as the CSR divergent responsibilities of corporations are assumed to be influenced by the need to behave ethically. This approach utilises a wider definition that recognise the active role which corporate stakeholders and the state play in society. It is a voluntarily adoption strategies by corporations without external regulation either by stakeholders or the state. This approach was emphasised in the European Union (EU) Green Paper – *Promoting a European Framework for Corporate Social Responsibility* (2001) in which CSR was described as a concept that enables corporations to integrate social and environmental concerns into their business operations as well as in their interaction with stakeholders on a voluntary basis. Consequent to this, *The Certified General Accountants' Association of Canada* paper, *Measuring Up: A Study on Corporate Sustainability Reporting in Canada* published in 2005 describes CSR as a firm's commitment to operating in an economically, socially, and environmentally sustainable manner, while recognising the interests of its stakeholders, including investors, customers, employees, business partners, local communities, the environment, and society at large. This description further reinforces the Neo-Keynesian group's view of CSR which supports the idea that business enterprise has other obligations in addition to the production of goods, services and profit maximisation - they are equally accountable to those that are affected by their business activities. The group believed that it is essential for businesses to integrate social demands into their activities. This reasoning is based on the premise that a business depends on society for its continuity, growth and its existence. This implies that business and society co-exist and as such, they are mutually beneficial to each other. On this note, businesses are expected to embed social demands in their strategic

planning because of their implicit dependency on society for their existence, continuity and growth (Garriga & Melé, 2004). To this group, social demands are the interaction between business and society which gives businesses its legitimacy and social value. In view of this, society expects businesses to have systems in place to detect, scan and respond to social demands as these will facilitate corporations' achievement of social legitimacy, greater social acceptance and prestige (Garriga & Melé, 2004). However, attempting to factor in these elements into a business strategic planning is a challenging task for corporate managers. On this note, Sethi (1975) suggested approach that businesses could adopt to overcome these challenges to tackle this challenge and called it 'Issue Management'. The fundamental of this approach is to enable businesses to identify the gaps between their perceptions of public expectations on what their performance ought to be and their actual performance. Since these gaps are usually found within the zone of discretion – they are neither regulated or illegal nor sanctioned, the zone will be a prelude for a corporation to receive some unclear signals from the local communities which will subsequently serves as a wake up for an organisation to design and implement appropriate response that would help to address the issue (Ackerman & Bauer, 1976).

For effective implementation of issue management approach, Jones (1980) businesses should consider the fact that they will not only be judged by the decisions they reached but also by the process by which those decisions are reached. The emphasis of the approach focused more on the process than principles. Jones likens this approach to a political process where all interests are presented with a platform to be heard. This is a shift from the previously assumed approach that focused mainly on the inputs to a system where inputs in the decision-making process in essential as opposed to allowing participation only in the outcomes. He suggests that there should be more focused on

the process of implementation of CSR activities than on the process of conceptualisation. In furtherance of the discourse on this approach, Wartick & Rude (1986) summed up the issue management approach to CSR issues as a process that presents a platform which enables corporations to identify, evaluate and respond to social and political issues which may pose challenges to their operations and achievement of their business objectives. They argued that by adopting the issue management approach, an organisation may be able to minimise surprises that stemmed from social and political change by serving as an early warning system for potential environmental threats and opportunities. However, studies have shown that MNCs find the issue management approach cumbersome and unnecessary. It is perceived as a way of creating unjustifiable interference from external environment. Scholars have also argued that the process involved in seeking for the opinions of all their stakeholders is expensive, unnecessary and unbusiness-like. Because of the criticisms levied on the issue management approach, Preston & Post (1975) proposed an alternative approach called the principle of public responsibility. The approach focuses mainly on public rather than social responsibility. It stresses the significance of public process to oppose personal-morality views or narrow interest groups which were used in Ackerman's (1975) issue management approach as the defining scope of responsibilities.

Preston & Post (1975) have the view that an appropriate guideline for a legitimate managerial behaviour is largely dependent on the framework of existing organisational public policy. They are of the view that public policy does not only include the literal text of law and regulatory framework but also evident in the broad pattern of social direction which is often explicit in public views, emerging issues, formal legal

requirements and enforcement or implementation practices (Garriga & Melé, 2004). To this group, this forms the essence of principle of public responsibility.

However, this approach has also suffered criticisms from academics (Mitchell, 1999; Berman et al., 1999; Ogden & Watson, 1999; Kaptein & Van Tulder, 2003). The critics of the approach emphasise that in practice, it is difficult to discover the content of the principle of public responsibility as it is a complex task that requires objective management attention. Reflecting on this approach, Preston & Post (1981) acknowledge that the content of public policy is not easy to discover, nor variable over time. The implication of this is that if the main attention of a business is focused only on standards of performance in law and the existing public policy process, it then becomes imperative for society to start judging business responsiveness to social issues as social expectation.

In addressing the weaknesses of the principle of public responsibility, a stakeholder management approach was proposed by Bendheim et al. (1998). The stakeholder management approach focuses on integrating groups who have interest in the business into managerial decision-making. This is a more relevant in today's business environment, a period in which corporations are consistently pressured by NGOs, activists, communities, governments, media and other institutional forces. Through the adopting of stakeholder management approach, it is assumed that businesses will be able to respond to social demands by leaving a framework that facilitates effective dialogue with varied interest groups. A framework of stakeholder dialogue will not only enhance the corporation's sensitivity to its internal and external environments, it will also enhance the understanding of the dilemmas facing the corporation (Kaptein & Van Tulder, 2003).

Although, this approach appears to have provided answers to some of the fundamental issues in the principle of public responsibility, it fails to integrate the basic definition of social responsibility, a list of issues in which social responsibility exists coupled with the absence of a specification of the philosophy of response to social issues (Schwartz & Carroll, 2003). Based on this criticism, Carroll (2003) asserts that for a corporation to address these 3 areas, the definition of social responsibility must fully address the whole of obligations which businesses have to society i.e. an embodiment of economic, legal, ethical and discretionary categories of business performance. This is termed “Corporate Social Performance”.

One of the strengths of corporate social performance model is that it enables the principle of CSR to be understood in analytical forms – which include: principle of CSR expressed on institutional, organisational and individual levels, processes of corporate social responsiveness, such as environmental assessment, stakeholder managements and issues management, and outcomes of corporate behaviour including social impacts, social programmes and social policies. The Carroll’s (2004) model has also been criticised for the simple reason that was it was proposed based on the American business environment which is yet to be tested in other cultures. Nevertheless, Carroll’s suggestion presents a platform that enables corporations to establish relationship with society by embedding ethical values into their strategic planning which will subsequently lead to a vision of CSR from an ethical perspective. Carroll emphasised the need for corporations to accept social responsibilities as an ethical obligation over any other activities. His ideological stance focused more on ethical requirements that bridge the gap in the relationship between business and society. Based on this belief, Carroll affirms that for a firm to be socially responsible, it must simultaneously pay attention to the legitimate interests of all stakeholders as

well as has the capacity to balance such a multiplicity of interests (Freeman & Philips, 2002). This is based on the premise that to be able to identify how businesses are to be governed and how managers ought to act, a normative core of ethical principles is fundamental (Freeman, 2002). In summary, the ethical theory mainly considers fiduciary duties towards stakeholders of the firm. Its application in business context requires reference to some moral theory and this explains reasons why the frameworks centre on human rights, labour rights and respect for the environment. In a way, the theory specifically focuses on the common good of society.

The acceptance of this ideological stance in the business world remains an issue because of its loose economic relevance. The question being asked by the business community is: “Of what good is it to business when resources are being diverted from economic use to a moral and uneconomic cause?” A business is established to create wealth and abide by the legal framework of the land and not to be the hub of philanthropic entities that are responsible for correcting the moral values of society, as it is perceived that it is the responsibility of the government and not that of a business as it is possible for a business to engage in CSR activities by conducting transactions in manners that reflect their societal obligations in the pursuit of their day-to-day economic and financial functions of producing and selling goods and services (Epstein, 1989). Hence, this provides a clear justification for the argument that strengthen the need for corporate entities to see themselves as an important part of society for the simple reason that they depend upon it for their continued existence and growth (Sethi, 1975; Zenisek, 1979; Frederick, 1987; Brice & Wegner, 1989; Carroll, 1999; Welford, 2004). This view resonates in Carroll’s (1991) definition that the social responsibility of business encompasses the economic, legal, ethical and discretionary expectations that society has of organisations at a given point in time. Based on this conviction,

Carroll developed a framework termed ‘The Pyramid of CSR’ which summed up the expected four responsibilities of corporate entities as presented below:

Figure 4.1: Carroll’s Pyramid of CSR



Source: Carroll, 1991, p. 499

In the pyramid, economic responsibilities are thought to support the notion that businesses have the legitimacy to produce and sell goods and services that consumers need and want as well as to make profit during their business activities. On the other hand, the legal responsibilities are explained in the context of the need for corporations to carry out their business activities within the confinement of the existing legal

framework. Hence, the ethical and discretionary responsibilities focus on the need for corporations to strive to meet society's expectations of business conduct that are not explicitly coded into law but unwritten standards, norms and values that are implicitly derived from the society. Carroll (1991) contends that if businesses are to do what is right and avoid harm, it is imperative that they observe these responsibilities as the societal expectations. Following Carroll's rhetorical assumptions, Branco & Rodrigues (2007, p.9) present a statement which offers a better understanding of Carroll's position on CSR. They assert that firms' discretionary responsibilities are philanthropic in nature, in the sense that they represent voluntary roles assumed by companies for which society's expectations are not as clear-cut as in the ethical responsibilities. This offers a better explanation of Carroll's (1991) position in terms of the identified corporate responsibilities presented in a pyramid form in which it was suggested that economic responsibilities are the foundation upon which all other responsibilities are based and without which they cannot be achieved, while discretionary responsibilities are the apex. In his earlier work on CSR, Carroll (1979) the taxonomy of social responsibilities, society was viewed as accepting the rights of firms to fulfil their economic and legal responsibilities prior to the fulfilment of any other responsibilities such as ethical and discretionary responsibilities (Carroll, 1991; Fisher, 2004). In this context, the discretionary responsibilities are assumed to go beyond those required by social or legal obligations which include acts of corporate philanthropy and programmes that address social problems. Hence, these are thought to be entirely voluntary but ranked the lowest in Carroll's taxonomy (Swanson, 1999).

Table 4.4: Carroll's Taxonomy of Social Responsibilities

Discretionary responsibility	Voluntary actions and roles undertaken by companies even though that may not be a requirement legally for the betterment of the society. This means that corporate responsibility is what lies beyond the law, and important area of discretionary responsibility has been the idea of giving back to society through philanthropic donations (Blowfield & Murray, 2014). For instance, business leaders such as Carnegie, Rowntree and Ford gave back large amount of their individual wealth to establish foundations or to invest in favoured projects (Blowfield & Murray, 2014). Other examples are Hitachi, Exxon Mobil and Tata who often encouraged by tax regimes, gave as much as 5% of their pre-tax income to the arts, community development, education and other valued causes (Blowfield & Murray, 2014).
Ethical responsibilities	The expectations of society that businesses would act in an ethical manner. A good example of this is when The Body Shop gave a significant boost to campaigners who, since the publication of Harrison's Animal Machines in 1964, had wanted the testing of cosmetics on animals outlawed. Today, campaign groups such as People for the Ethical Treatment of Animals (PETA) are successful in getting companies such as McDonalds to improve animal welfare.
Legal responsibilities	The expectation that businesses would operate within the legal framework enacted by the society. This refers to the obligation of business to fulfil its economic mission within the confines of the law (Blowfield & Murray, 2014).

Table 4.4. Continues

Economic responsibilities	<p>The production of goods and services that the society needs and wants and to do so at a profit. This suggests that the fundamental responsibility of business is to produce goods and services that society wants, and which it sells at a profit (Blowfield & Murray, 2014). However, this aspect of Carroll's model had met some criticisms from some economists. For instance, Friedman (1968) and Levitt (1958) argued that under the free enterprise system, creating jobs, shareholder value, and goods and services – and doing this in a law-abiding manner – are all inherent ways in which business contributes to society. Friedman (1970) explicitly contends that managers as agents of the company's owners do not need to worry about the different outcomes because ultimately the company's value will reflect its utility. In his own contribution to Friedman's stance, Levitt (1958) posits that as soon as managers do anything more than focusing on profit, they risk creating an enterprise with multiple objective functions that ends up having no clear accountability or definition of good performance.</p>
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Source: Carroll 1979, p. 499

It will not be an understatement to comment that the Carroll's (1991) pyramid had received much attention from both the academics and practitioners for the simple reason that the model did not only specify four general CSR categories, but also categories which represent different relative weights. Hence, the relative weight of each category is indicative of how CSR should be defined at a given point in time. The Carroll construct tends to provide the flexibility necessary to empirically capture the

CSR orientation of business organisations (Visser, 2006; Blowfield & Murray, 2014). By using the Carroll construct, it may be possible to assess the CSR perspectives of major corporations as well as test the basic construct to see if, the four identified CSR components existed and, if so, whether the weighted proportions were depicted in the CSR pyramid.

4.2.4.1. The Criticisms of Carroll's 1991 Pyramid CSR Model

It needs to be emphasised that Carroll's (1991) CSR Pyramid encompasses economic, legal, ethical and philanthropic responsibilities. Carroll's notion of these four responsibilities of a business enterprise was based on the findings of his research which was conducted in the United States of America (USA). It is fair to note that subsequent empirical studies have shown that culture may have an important influence on perceived CSR priorities (Pinkston & Carroll, 1994; Edmondson & Carroll, 1999; Burton et al., 2000). For instance, Visser's (2005) study of the CSR priorities in Africa found that the order of CSR layers in developing countries differ greatly from the Western Carroll's pyramid arrangement. In Africa, Visser (2005) study finds that economic responsibilities get the most attention (Dartey-Baah & Amponsah-Tawiah 2011) and philanthropy was ranked as second highest priority followed by legal and then ethical responsibilities. The Visser's findings can be linked to the fact that many African countries have been found to suffer from shortage of foreign direct investment coupled with high unemployment and widespread poverty (The World Bank Report, 2005). It is therefore not surprising that economic contribution of corporate entities in Africa is highly prized by governments and communities (Crane & Matten, 2007). In African countries, Philanthropic responsibilities, tend to be more of a discretionary act

of successful companies or rich individuals (Dartey-Baah & Amponsah-Tawiah, 2011). Whereas, Crane & Matten (2007) found that philanthropic responsibility in Europe tends more often to be compulsory via the legal framework than discretionary acts of successful companies or rich individuals.

As for the legal responsibilities in developing countries, they generally have a lower priority than in the developed world. This does not necessarily mean that companies flout the law, but there is far less pressure for good conduct. This is because in many developing countries, legal infrastructure is poorly developed, and often lacks independence, resources and administrative efficiency.

On the ethical responsibilities in developing countries, ethics seem to be the least influence on the CSR agenda. Although progress is ongoing, in general, it is not consistent. For instance, the recent Transparency International's Annual Corruption Perception Index and Global Corruption Barometer reports confirmed that developing countries usually make up the bulk of the most poorly ranked countries (The World Bank, 2019).

Although the Carroll's 1991 model of CSR attempts to incorporate related themes to create an umbrella concept business–society relationship (Visser, 2005), evidence from other studies has shown that attempt has been less anticipative of the current trend that integrates the social, economic and environmental aspects of corporate responsibility (Elkington, 1994, 1997; Visser & Sunter, 2002). On this note Visser (2005) contends that since the post-modern managers are more likely to adopt the concept of sustainability of the triple-bottom line in emphasising their CSR activities makes Carroll's pyramid to have limited instrumental value particularly in Africa (Visser, 2005). The recent studies carried out in Sweden, Germany and Africa to test the relevance of the arrangement and interpretation of the pyramid components in

different cultures, found that different cultures and sub-cultures do not only ascribe different nuances to the meaning of each of the Carroll's pyramid components; many also assign different relative importance (Pinkston et al. 1994; Edmondson, et al; 1999; Burton, et al; 2000; Crane, 2000).

So also, the Carroll's pyramid has been criticised for lack of conceptual clarity. There appears to be inconsistency in the Carroll's explanation of why his CSR model is depicted as a hierarchy (Visser, 2005). Sometimes, Carroll's explanation centres on how the model has developed historically (Carroll, 1979, 1991) and at other times, his explanation centres on order of dependence (Carroll, 1991, 2004) while his empirical evidence implies another rationale – which reflects relative perceived importance assigned by managers (Pinkston et al., 1994, 1996; Edmondson et al., 1999).

One further criticism of the Carroll's model was his attempt to conflate various allied concepts such as business ethics, corporate citizenship and stakeholder management into the pyramid. In doing this, he fails to do justice (or seemingly even to properly understand) to these competing themes (Visser, 2005). At a point, Carroll equates corporate citizenship with philanthropy (Carroll, 1991), then suggested that it is essentially the same as CSR (Pinkston et al., 1994; Carroll, 1998) before reverting to his original view of it only representing the discretionary element at the top of his pyramid (Carroll, 2004).

Experts in corporate citizenship such as McIntosh, Thomas, Leipziger & Coleman (2002) and Matten & Crane (2007) do not subscribe to Carroll's narrow interpretation of the model. These criticisms have raised some fundamental questions centred mainly on what the model is trying to achieve as well as the scope of coverage that Carroll envisages.

The other flaw in Carroll's pyramid is the issue relating to its descriptive accuracy. Carroll's Pyramid is simplistic and static, failing to capture the complexity of CSR in practice (Visser, 2005). For instance, Crane & Matten (2007) contend that the main limitation of the model is that it does not adequately address the problem of what should happen when two or more responsibilities are in conflict. Hence, this Crane and Matten assertion appears to be consistent with Carroll's findings in his original empirical study where it was revealed that the more economically oriented a firm is, the less emphasis it places on ethical, legal and discretionary issues. Despite this finding, Carroll has not been able to offer suggestions as to how these conflicts may be resolved (Visser, 2005).

These findings also bear similarity to the earlier McIntosh (2003) work where the complexity theory was used as the basis for exploring corporate responsibility. Hence, there are other perspectives put forward by academics for providing a better understanding of CSR especially in an African context and this includes chaos theory (DeJongh et al., 2005) and spiral dynamics (Beck & Cowan, 1996; Van Marrewijk & Werre, 2002).

In the final analysis, it would be an understatement to comment that the discussion on CSR is beginning to gain much attention among the academics and business community (Margolis & Walsh, 2003; Walsh et al., 2003; De Bakker et al., 2005; Lockett et al., 2006). Corporations now feel compelled to define their roles in society and demonstrate their commitments to social, ethical, legal, and responsible standards (Lindgreen & Swaen, 2004; Luo & Bhattacharya, 2006). From a CSR perspective, society expects organisations to provide the drivers that can construct a better world (Friedman & Miles, 2002), and therefore, they must demonstrate accountable corporate responsibility (Pinkston & Carroll, 1994). It is therefore reasonable to

assume that the primary objective of corporations is to deliver profits to shareholders, it is equally important to be conscious of their obligations to broader stakeholder interests and the need to demonstrate a balanced business perspective. Thus, organisations develop and update programs and policies to measure their social and environmental performance, while also engaging in consultations with stakeholders and, during this process, communicating their values to employees, and governments. The achievement of these goals is largely dependent on the ability of the MNC to put in place a process that would enable them to design, implement and evaluate CSR projects effectively.

Hence, the review of existing literature on the firms' design, implementation and evaluation of CSR projects, suggests that most of the studies on it have focused on limited aspects of the process (Maignan & Ferrell, 2005). This indicates that to date, there has not been a framework developed to integrate the essential aspects of organisations such as strategy, structure and culture in the implementation of CSR (Bhattacharya & Sen, 2004; Smith, 2003). For example, Khoo & Tan (2002) developed a cyclical process from preparation to transformation and implementation to results, but their work lacks detailed guidelines. Following Khoo & Tan's work, Panapaanan et al., (2003) proposed five activities – organisation and structure, planning, implementation, monitoring and evaluation and communication and reporting, emphasising the significance of social risk assessment.

So also, Hardjono & de Klein (2004) review models and studies derived from interpretative sociology and incorporated within the European Corporate Sustainability Framework (ECSF). Although, the framework looks rigorous in presentation, it does not provide managerially relevant guidelines. On the other hand, the overview developed by Werre (2003) was considered within the academic

community as a rich and practice-based perspective of CSR implementation which is based on four stages or phrases – top-management awareness, formulation of a CSR vision and core corporate values, changing organisational behaviour and anchoring of change. On a critical reflection on the Werre's work, it became evident that his approach was relatively poorly structured and consists more of general advice and the application of the suggested framework was bounded by the limits of the single case study on which it is based.

Other studies such as the eight-step approach proposed by Maignan et al., (2005) provides more useful insights into the development and management of CSR policies, but lacks in-depth implementation guidelines as the linkage between strategy development and implementation was not well explained (Maon, 2008).

So also,, Cramer (2005) suggests six main activities that fall into place like a jigsaw puzzle – List stakeholders' expectations and demands; formulate a CSR vision and mission and a code of conduct; develop CSR strategies and plan of action; set up monitoring and reporting system; embedded the process in quality and management systems; and communicate about achieved results. The fundamental flaw of this framework lies on its retrospective conclusion that is limited in terms of the guidance that it gives to managers despite the clear definition of the six main activities that were provided.

4.3. RSQ 2.1 & 4.1 – CSR Implementation Frameworks

Table 4.5: Summary of the Existing Frameworks for CSR Design, Implementation and Evaluation.

	CSR Conception	CSR Integration Process	Stakeholders' Role in the Process
Cramer (2005)	Cramer uses the WBCSD definition of CSR: “the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life” (Cramer, 2005, p. 583)	Six non-sequential CSR implementation activities: <ol style="list-style-type: none"> 1. Listing the expectations and demands of the stakeholders. 2. Formulating a vision and a mission with regards to corporate social responsibility and, if desired, a code of conduct. 3. Developing short - and longer- term strategies with regards to corporate social responsibility and, using these, to draft a plan of action. 4. Setting up a monitoring and reporting system. 5. Embedding the process by rooting it in quality and management systems. 6. Communicating internally and externally about the approach and the results obtained. 	The emphasis is on the importance of dialoguing with stakeholders, but the model remains unclear on their role and engagement in the process of organisational CSR development.

Table 4.5. Continues

Khoo and Tan (2002)	Business commitment to CSR should “envelop all employees (i.e. their health and well-being), the quality of products, the continuous improvement of processes, and the company’s facilities and profit-making opportunities” (Khoo & Tan, 2002, p. 196). Sustainable manufacturing and development is further defined as “the integration of processes, decision making and the environmental concerns of an active industrial system that seeks to achieve economic growth, without destroying precious resources or ..	Based on the Australian Business Excellence Framework, the authors consider four cyclic stages involved in transforming the organisation from its initial state to a socially responsible and sustainable organisation in a continuous perspective: <ol style="list-style-type: none"> 1. Preparation (involving leadership and strategy planning) 2. Transforming (involving people and information management). 3. Implementation (involving the embedment of sustainability in the company processes) 4. Sustainable business results (involving the review of the system’s performance). 	Stakeholders’ concerns and roles are not integrated into the framework, which refers only to addressing the well-being of employees and the needs and expectations of customers.
Table 4.5 Continues			
	(Khoo and Tan 2002, p. 197).		
Maignan et al. (2005)	Business commitment to CSR is viewed as, “at a	Eight steps to implement CSR from a marketing perspective:	The framework highlights the importance of two feedback loops to gain

Table 4.5. Continues

	<p>minimum, adopt values and norms along with organisational processes to minimise their negative impacts and maximise their positive impacts on important stakeholder issues” (Maignan et al., 2005, p. 958). The CSR of an organisation is issue-specific. Also, commitment to CSR is best evaluated at the level of an individual business unit.</p>	<ol style="list-style-type: none"> 1. Discovering organisational values and norms. 2. Identifying stakeholders and their respective salience. 3. Identifying the main issues of concern to the identifying key stakeholders 4. Assessing a meaning of CSR that fits the organisation of interest. 5. Auditing current practices. 6. Prioritising and implementing CSR changes and initiatives. 7. Promoting CSR by creating awareness and getting stakeholders involved. 8. Gaining stakeholders’ feedback. 	<p>stakeholders’ feedback:</p> <ul style="list-style-type: none"> • Stakeholders’ feedback to be used as input for the next audit. Consequently, the sequence linking steps five to eight should be performed on a regular basis bi-annual audits of current practices bi-annually). • Stakeholders’ feedback as an input to reassess the first three steps of the CSR management process in the long-run (approximately every four years).
Panapanaan et al. (2003)	<p>CSR “encompasses three dimensions – economic, environmental and social” (Panapanaan et al., 2003, p. 134) and is about “doing business sustainably and ethically as well as treating</p>	<p>Two preliminary steps conditioning the commitment to CSR management precede five essential activities for CSR management:</p> <ol style="list-style-type: none"> 1. Assessment of CSR (identification of the main CSR areas and identifications of the relevant CSR parameters). 	<p>The authors mainly insist on step (1) and emphasise the critical role of social risk assessment by considering stakeholders’ clusters (employees, community, customers, community, suppliers) and their issues. The five “essential activities” in step (2) are only evoked. The</p>

Table 4.5. Continues			
	or addressing stakeholders' concerns responsibly" (Panapanaan et al., 2003, p. 153).	2. Decision whether to proceed in managing CSR: <ul style="list-style-type: none"> • Organisation and structure • Planning • Implementation • Monitoring and evaluation • Communication and reporting 	framework does not consider any stakeholders' role from that perspective.
Werre (2003)	Corporate social responsibility is used in a general sense, referring to "the strategic choice to take responsibility for the impact of business with respect to economic, environmental and social dimensions" (Werre, 2003, p. 260).	Four main phases in a Corporate responsibility (CR) implementation model: <ol style="list-style-type: none"> 1. Raising top-management awareness 2. Formulating a CR vision and core corporate values. 3. Changing organisational behaviour. 4. Anchoring the change. 	Importance of internal communication and employee's involvement is underlined. But external stakeholders' involvement is not mentioned, except in their role in raising top management sensitivity and in external certification processes.

Source: This is a direct extract from Maon et al., 2008, pp. 74-75 work on - Designing and Implementing Corporate Social Responsibility.

A careful analysis of the existing frameworks on CSR design, implementations and evaluation reveals that majority of the proposed frameworks based their definition of CSR strategy on existing corporate norms and values. Although, the frameworks proposed by Maignan et al. (2005) and Panapanaan et al. (2003) emphasise the role of stakeholders and their concerns, the frameworks differ in the emphasis they give to the role of stakeholders in either providing input into the development and implementation of CSR projects or alternatively gaining feedback as part of the process improvement. In the final analysis, it is fair to conclude that across most of the presented frameworks

proposed, the view that CSR implementation is regarded as a cyclical process was widely shared (Maon et al., 2008).

In my view, corporate social responsibility strategy development and implementation should be viewed as an organisational change process (i.e., moving from a present to a future state (George & Jones, 1996) or as a new way of organising and working (Dawson, 2003). Its aim should be based on the intention to align the organisation with the dynamic demands of the business and social environment by identifying and managing stakeholder expectations (Maon et al., 2008). Complementary with change, CSR should involve learning over time as well as the development of skills that are required for understanding of the specific context and confluence of stakeholder expectations. Although, there is no best way to bring about change (Burnes, 1996), enhanced learning about stakeholder expectations and the specifics of the context may help to ensure that the change is beneficial and supported by appropriate mechanism (Burnes, 2004). It is therefore important for managers to understand and remain actively aware of both the context and expectations, as well as recognise that any changes they implement will shape the environment in turn (Mittleton-Kelly, 2003). The development of CSR practices, therefore, can entail evolutionary and recursive activity that acts on and reacts to and with the business environment.

To integrate the different perspectives of CSR design, implementation and evaluation into a single framework, Maon et al. (2008) present an integrative framework which aims at enhancing the processes. The framework was formulated to address several questions which earlier models have not been able to offer answers to. The framework was based on the Lewin's (1951) planned change model as a means of capturing the dynamics associated with adopting a CSR orientation. The framework also combines

planned change theories with limited research on implementing a CSR orientation in three different organisations (IKEA, Phillips and Unilever) which led to their identification of four stages in the process of developing and implementing CSR in an organisation. The Maon's et al. (2008) framework can be commented upon as identifying new insights and extends extant theory by building on previous research (Cramer, 2005; Hardjono & de Klein, 2004; Khoo & Tan, 2002; Maignan et al., 2005; Panapanaan et al., 2003; Werre, 2003). In addition, the framework identifies those factors that are critical to the successful development and implementation of CSR orientation. These factors span across the corporate, organisational, and managerial levels. It is fair to comment that the four stage-model of change in their framework provides an initial road map for managers seeking to implement CSR-oriented change. The framework also could be adopted by organisations that require more evolutionary change efforts. However, according to Maon et al. (2008), for the framework to be successfully implemented in organisations, there are some critical success factors which need be considered in the process.

Despite the robustness of the Maon et al. (2008) framework, it also has some limitations. One of the limitations of the framework is that it focusses on historical information and respondent recall. Similarly, instead of relying on the recall of a few organisational members, the study could have been conducted to include a range of stakeholders which might help to identify the tensions involved in managing the CSR programme across different stakeholders. In addition, the emphasis of the critical success factors focuses only on the internal processes of organisations and failed to recognise that external factors are just as important as the internal ones. The framework also focusses more on the concept of radical planned change efforts and failed to

consider the emergent efforts which also exist, particularly in organisations that already come close to a CSR orientation. The framework was also developed based on the study of three organisations in different sectors which suggests that the framework may not be universally adopted. However, prior to the development of the Maon et al. (2008) framework, Kaplan & Norton (1992) had developed a more widely accepted framework called 'the balanced scorecard'.

4.4. RSQ 2.2 & 4.2 – CSR Evaluation Frameworks

4.4.1. The Kaplan and Norton (1992) Balanced Scored Card Framework.

The framework was formulated in response to the weaknesses identified in other existing models. The balanced scorecard framework was developed with the view that there is need for managers to take a more holistic view of their organisations, moving away from just internal targets and financial drivers, to a perspective that considers further performance measures (Lynn, 2008). This suggestion was based on the premise that simple financial performance contracts have been outmoded in the post-modern complex business environment that is highly competitive. To Kaplan & Norton (2008), there is no single measure that is capable of fully providing a clear focus for goals of a corporate's performance, as its operational measures are equally as important as financial measures. Based on these assumptions, the balanced scorecard was developed as a tool for displaying metrics related not only to financial measures, but also customer satisfaction, internal processes and innovation and learning, the drivers of future revenue and customer acquisition. The model integrates all the information required for directing an organisation into one single report, allowing for its executives to see the bigger picture (Lynn, 2008).

The Balanced Scorecard model develops a set of measures that gives top managers a fast but comprehensive view of a business (Kaplan & Norton, 1992) and this includes financial measures that reveal results of actions that have been taken. It also complements the financial measures into operational measures on customer satisfaction, internal processes, and the organisation's innovations and improvement activities - operational measures that are drivers of the future financial performance (Kaplan & Norton, 1992). This approach to CSR project evaluation has gained much support from academics and practitioners. For instance, Papayiotou et al. (2008) view the model as a management tool which may help an organisation define its strategic objectives and enhance their ability to set specific targets. The authors further explain that the Balanced Scorecard framework was developed to cover the reliability of the financial indicators to describe the strategic priorities of a firm. The Papayiotou et al.'s reasoning appears to be consistent with the view of Kaplan & Norton (1992) that the Balanced Scorecard translates vision, mission and strategy of organisations into specific objectives covering: financial, customer, process and growth. Hence, Kaplan and Norton (1992) describe the Balance Scorecard Framework as dials and indicators in an airplane cockpit which is based on the principle that for the complex task of navigating and flying an airplane, pilots need detailed information about aspects of the flight - information such as: fuel level, or air speed, altitude, bearing, destination, and other indications that summarise the current and its predicted environment.

This basic concept formed the foundation of the scorecard framework. According to Kaplan & Norton, the complexity of meaning of organisations in 21st century requires that managers perform well in several areas simultaneously (Kaplan & Norton, 1992).

Hence, the balance scorecard allows managers to look at the business from four important perspectives.

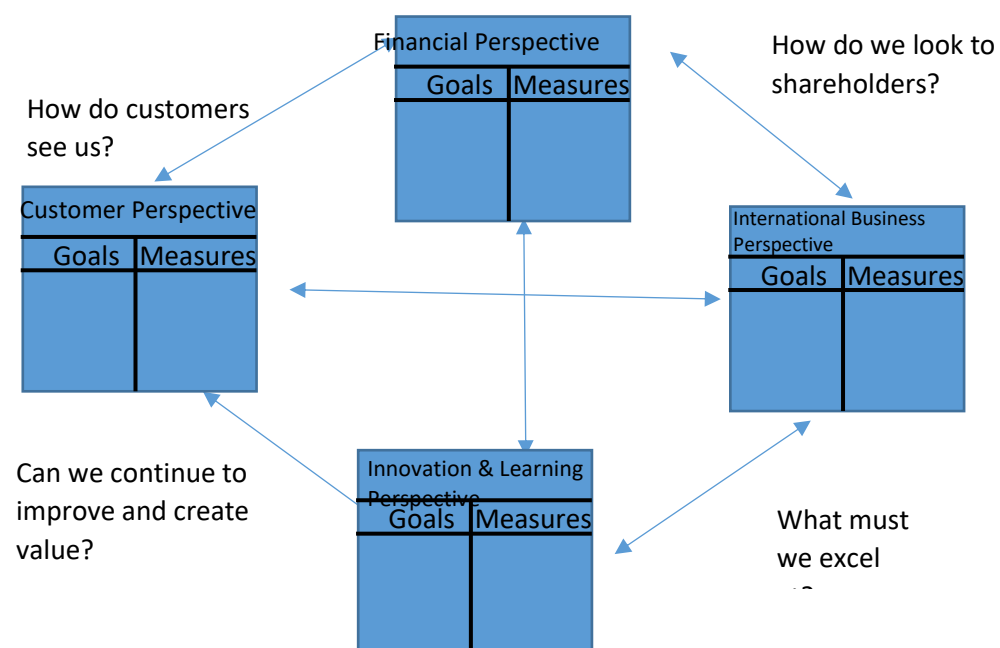
1. How do the company's customers perceive the business? (Customer perspective)
 2. What must the company do to improve their products and services? (Internal perspective)
 3. In the light of their current circumstance, to what extent can the company continue to improve and create value? (Innovation and learning perspective)
 4. How can the company satisfy shareholders? (Financial perspective)
- (See Kaplan & Norton, 1992, p. 72)

These four areas are considered by Kaplan & Norton to be the most fundamental aspect of business operations. For instance, it is assumed within the BSC model that if managers of a company have comprehensive knowledge of how their customers perceive them, their product and services, this would provide an incentive to identify how best to meet their needs and expectations by using their available internal resources (Lynn, 2008). In addition, it is assumed that if managers can analyse their financial and economic information accurately, it makes it easier to innovate and pursue value-adding strategies (Kaplan & Norton, 2008). Finally, if managers are able to create an innovative and value-adding image, it is almost certain that they will gain the support of their shareholders and makes it cheaper to raise capital via the money market to finance new projects (Kaplan & Norton, 2008).

The scorecard framework is based on the view that by giving senior managers information from different perspectives, it minimises information overload as well as limiting the number of measures used. The balanced scorecard framework is thought to have the influence of forcing managers to focus on the handful of measurements that are most critical (Kaplan & Norton, 1992). However, following some criticisms of the model particularly on the aspect of the attempt to resolving information overload

issues, and its inflexibility in adapting to the constantly changing business environments, Kaplan & Norton (2008) recommended monthly strategy reviews, which take into account market and environmental analyses that recognise threats and opportunities as they believe that this may allow managers to react adaptively to the changes in the business environment rather than being tied down to annual plans. In addition, they recommend a dynamic budgeting format based on time-driven activity-based costing which allows projecting costs from sales plans and ensures budgets cannot be expanded.

Figure 4.2: The Balanced Scorecards Lines Performance Measure



Kaplan & Norton (1992, p. 72) Harvard Business Review January-February.

It is fair to comment that the use of the balanced scorecard in corporations is receiving much attention in the corporate world (Voelpel et al., 2006). On the other hand, despite

the popularity of the use of the balanced scorecard, there have also been criticisms levied against its assumptions (Voelpel et al., 2006). There are five areas of the model's assumption that have been severely criticised.

The first criticism of the balanced score card was based on the model's assumption that managers' approach to CSR design, implementation and evaluation should reflect a dynamic shift in thinking i.e. from an industrial economy mentality to an innovation economy. In responding to this criticism, Kaplan & Norton (2006) present explanations to justify their position by using the evidence from implementation experiences. Hence this did not provide answers to the initial questions which centred on how well the balanced scorecard will function as the environment becomes ever more dynamic, and whether the model provides tools that would allow firms to respond and adapt to change as it occurs (Voelpel et al., 2006). The authors further confirmed that in organisations where the framework has been adopted, despite their inherent attempts to empower and involve their employees from all levels of the organisations, managers found the balanced scorecard to be based around a centralised, prescriptive model, which for all its alleged focus on dynamism, constant feedback to be slow which hindered their ability to react to the model's bottom-up suggestions (Voelpel et al., 2006).

On critical reflection on the Balanced Scorecard framework, Kaplan & Norton (2008) recognise that the weakest link of the framework was the learning and growth perspective. They agree that the learning and growth perspective was the 'black hole' of the balanced scorecard. They are of the view that whilst companies had some generic measure for employees, such as employee satisfaction and moral turnover, absenteeism and lateness, none had metrics that link their employee capabilities to the strategy (Kaplan & Norton, 2008). Despite the criticisms of the balanced scorecard, it

remains a popular model in the corporate world. For example, the surveys carried out in the USA by the Business Intelligence Organisation in 1998 focusing on the use of the balanced scorecard approach revealed that 54% of a sample of 221 organisations use the model as their main strategic management tool (Kaplan & Norton, 2008). The survey also revealed one of the most discussed weaknesses of the framework which focuses on society's view and the loose cause-and-effect connection between performance measures in terms of CSR initiative. Hence, the cause-and-effect chain could be argued to be one of the crucial aspects of the balanced scorecard model as it is this that distinguishes it from other approaches (Norreklit, 2000). Studies have shown that Kaplan & Norton (1996a) have been criticised for not defining the cause-and-effect relationship as they use it. Hence, academics have argued that the Hume's (1737) criteria for a cause-and-effect relationship, which the balanced scorecard framework was based upon, are usually adopted within the theory of science (Edwards, 1972; Stigen, 1986; Slife & Williams, 1995). In Hume's (1737) explanation of cause-and-effect model, X precedes Y in time; the observation of an event X necessarily or highly probably, implies the subsequent observation of another event Y and assume that these two events can be observed close to each other in time and space (Norreklit, 2000). In a cause-and-effect relationship, events X and Y are assumed to be logically independent (Edwards, 1972). Hence, it then means that one cannot rationally infer Y from X but can only do so empirically (Norreklit, 2000).

Based on this reasoning, the author contends that logical relationships are part of the concepts of a language, and that the cause-and-effect relationships are part of the structures of the empirical world which can be shown empirically. In addition, Norreklit (2000) argues that logic cannot be verified or determined empirically and therefore conclude that the relationship between two phenomena

cannot be both logical and causal. Evidence from literature also suggests that the Kaplan & Norton's (1996a; b) explanation of cause-and-effect relationships among measures from the balanced scorecard's four perspectives has been noted as problematic.

The second criticism of the balanced scorecard model centred on absence of the time dimension from the model. Hence, academics have argued that this omission may be because the social aspects are often viewed by firms as soft and this makes it difficult to quantify (Epstein & Wisner, 2001). Theoretically, the cause-and-effect relationship requires a time lag between cause and effect. If this assumption holds, Norreklit (2000) argues that the omission of this from the balanced scorecard makes the model problematic.

The third criticism of the balanced scorecard model was on the relationship between measures. The relationship between measures on the balanced scorecard was perceived by academics to be ambiguously described. In defending themselves on this issue, Kaplan & Norton (1996a) posit causality effect based on the explanation that a financial result is necessarily, or highly probably, occurring if a given cause exists. Hence, this description involves arguments and concepts which show that actions have to be assessed on the basis of financial reasoning, the use of activity-based costing being aimed at ensuring that given activities are financially profitable (Kaplan and Norton, 1996a). This explanation offers little or no clarity of the model. The reason for this criticism was because the model fails to answer the question of which of the relationships among the areas hold:

*Is it the case that learning and growth → efficient internal business processes? →
a high level of customer satisfaction → good financial results?*

The fourth criticism of the balanced scorecard model was on the interdependence of the model's four perspectives. There is no causal relationship between measures from the four perspectives of the model. Reflecting on the elements of the model, it appears that its noted four perspectives are interdependent. The influence between measures is not unidirectional as learning and growth are the drivers of internal business processes, which are the drivers of customer satisfaction, which in turn is the driver of financial results Norreklit (2000).

Although Kaplan and Norton did make attempts to convince managers that an adoption of the BSC framework would empower and encourage the employees' participation at all levels of the organisation, Norreklit (2000) posits that since the balanced scorecard is still based on centralised, prescriptive model, this reason will make the model to be slow to react to bottom-up suggestions. However, subsequent studies suggest that the Balanced Scorecard approach has been refined to accommodate number of social intangible assets. In emphasising the social view of the balanced scorecard approach, Epstein (1999) posits that the inclusion of value drivers such as the customer perspective, learning and growth, internal businesses processes and even financial performance (satisfaction of shareholders and management) have implied a consideration of social agenda. Based on this view, it could be argued that the mentioned socially related dimensions are already assigned an important role before any discussions of sustainability. In fine-tuning the model, Epstein & Winer (2001) suggest the addition of more social indicators into the existing structure of the Balanced Scorecard and produced the Balanced Scorecard Strategy Map.

On reflection, this map does not articulate a framework based on how and why the social indicators will be allocated, neither does it identify what types of firms should

account for the different social indicators. Based on these criticisms, Kaplan and Norton (2001) advise that companies who deem it fit may add other perspectives such as social perspective as long as they consider it important to their businesses. Despite this advice, there were no substantive criteria given to indicate the steps which an organisation should follow in a situation where managers are to incorporate series of perspectives (Panayiotou et al., 2008).

On a positive note, it is reasonable to comment that the subsequent developments of various quality and excellence frameworks have resulted in the inclusion of measures relating to corporate social responsibility alongside their more traditional measures which centres on organisational practice and performance (Panayiotou et al., 2008). For instance, corporate social responsibility appears as core values and concepts in Baldrige (NIST 2002) or as a fundamental concept in European Foundation for Quality Management (EFQM, 1999).

Within the European Quality Award, there is a section which looks at impact on society. It considers two aspects of this process, a community's perception of how the organisation meets its expectations and how it impacts upon society in which it operates (EFQM, 1999)

Hence, one may conclude that the fundamental flaw of the Balanced Scorecard framework lies in the fact that it can include performance indicators concerning society, but being incapable of providing a suggested repository, leaving the task to companies to figure out themselves (Norreklit, 2000).

CHAPTER 5 – RESEARCH METHODOLOGY & DESIGN

5.1. Introduction

In this research, I have adopted constructivist-realism paradigm based on my ontological position which encompasses positivist and constructivist approaches (Cupchik, 2001). The thrust of my discussion in the first section of this chapter therefore focuses on the complementary roles which quantitative and qualitative approaches play in the process of analysing social phenomena which my research topic subscribes to. I have adopted this approach as it presents the basis of my ontological and epistemological positions which emphasised my pursuit of mixed methodologies. Although, I am conscious of the fact that quantitative and qualitative research orientations stem from different traditions, by combining the two approaches in context of the nature of my enquiry, it proves to be the most effective approach in answering my research questions.

In the course of my discussion in this chapter, my position on constructivist-realism may sometimes sound contradictory to the commonly held views within the academic community, that the approach is unsustainable for business management research because of its implicit incompatibility characterisation of the two approaches (Smith & Heshusius, 1986), that is based on the conviction that the ontological foundation of positivist and interpretivist paradigms that underlie these approaches are grossly incommensurable (Lincoln & Guba 2000). In recent studies, the opposite of this argument has been found to be true. For instance, this has been demonstrated in Cupchik's (2001) recent publication entitled - *Basic Beliefs (Metaphysics) of Alternative Inquiry Paradigms*, in which positivism's ontology was termed 'naive

realism'. In this discourse, realism was presented as 'real' and 'apprehendable'. In the discourse, post positivism was termed critical realism. This suggests that real reality is probabilistically apprehendable (Cupchik, 2001). What is significant in this position is the idea of using criteria for judging both approaches.

Constructivism is a symbol of local and specific constructed realities while social phenomena are products of meaning-making activities of individuals and groups (Lincoln & Guba, 2000). This again presents a concrete discourse in support of my decision to adopt the constructivist-realism position in this study as my research focuses on the understanding of my research subjects' perceptions of realities in two groups that have diverse views of the world. For instance, within the oil producing industry in Nigeria, the perception of objective reality in business is dependent on the ability to create wealth while the society/local communities in which the case study oil corporation extracts crude oil have a different reality in terms of their expectations of the role of business in society. To the communities' residents, wealth creation is a tiny aspect of their expectations of the oil firms, while social obligations tend to be a more objective reality than economic to them. These distinctive ontological views therefore justify the adoption of a research approach that can discover and interpret each constituent's perception of reality.

Therefore, irrespective of the ontological differences between positivists and interpretivists, it is highly probable and beneficial to build a bridge between these two social ontologies to discover perceived realities in diverse groups. In doing so, I followed Cupchik's (2001) suggestion to engage in an objective act of reflection as well as searched for similarities between the two constituencies' (employees of the Shell Petroleum Nigeria PLC and the local communities' residents) assumed differences. The decision to adopt this approach was based on the premise that in

positivism, the observers are separated from the observed and findings are often accepted as the truth. Hence, constructivism is viewed in academics as a theoretical concept which its subjective findings are created based on researcher's interpretation of reality (Lincoln & Guba, 2000). This reasoning is deep rooted in Heisenberg's principle which states that phenomena are transformed in the act of measurement, and that positivist observers are usually not independent of the phenomenon they are investigating. Correspondingly, the principle of indeterminacy also holds the view that most of the events in the world are open-ended and, as such, it is impossible for anyone to account for all the variables in any given social or physical event. This indicates that positivist researchers are conscious of the fact that they are not entirely independent of a world that cannot be fully predicted (Cupchik, 2001). This suggests that social order that is evident in and through the detailed and contingent activities of societal members may exist independent of social scientific inquiry (Cupchik, 2001). The author further explains that although individuals and communities might construct interpretations of events that reflect relative values and interests, the underlying phenomena do not rely on them for existence. On this note, he contends that both positivists and constructivists are to some certain degree engaged in the process of developing principles and accounts that are limited by arbitrary biases (Cupchik, 2001). This means that the researcher is consistently in the world at each stage of a research project, shaping it and being shaped by phenomena in it, and by pressures from communities of academics. Based on this reasoning, it became imperative in this study to remove the separation between positivism and constructivism by ignoring their arbitrary differences and assumptions because what constitutes truth needs to be eliminated as the word '**Truth**' is relative – individuals' interpretation of truth varies Cupchik, (2001) The same is true in scientific research as the purpose of their experiments is to

discover or confirm the truth – i.e. the principle of nature. They are also aware that individual events are indeterminate and that theories are subject to change over time - for instance, the scientists first came up with a theory that the earth is flat and subsequently changed it to a round shape (Cupchik, 2001). This is a clear indication that the social order formulated in any society may be independent of social scientific inquiry (Yin, 2014). Yin (ibid) further contends that although individuals and communities within a society may construct interpretations of events in the context of their values and interests, the underpinning phenomena do not necessarily rely on them for existence. As such, both positivist and constructivist researchers can be argued to logically subscribe to the process of developing principles and accounts that are not necessarily constrained by arbitrary biases – as the standard practice in research is often the researcher breaking down the research tasks into stages that presents a platform which allows the shaping as well as the researcher being shaped by phenomena in it, and by pressures exerted by communities of academics of mutual interests. In view of this, when investigating my subject of enquiry, I broke down the enquiry into themes and each theme is coherently analysed in the context of the research questions, participants' words, feelings and utterances. These were then interpreted and critically reflected upon to make sense of their perceived objective truth. It is my belief that by reconciling positivism and constructivism, I may be able to eliminate arbitrary barriers and perceived underpinning assumptions that separate them (Cupchik, 2001).

Consequently, I followed Cupchik's (2001) suggestion that the best starting point in eliminating these barriers and assumptions is by discarding the word 'truth' as truth is relative and several. The reason for this is based on my ontological orientation about the truth. I uphold the view that truth is a socially constructed word that is subject to

varied interpretations. For instance, in my research, the local communities' residents perceived the response of the case study oil corporation to their environmental and social concerns as inadequate, an assumption that means objective truth to them. On the contrary, the case study oil corporation argued that they have spent too much money in improving the social infrastructures of the local communities' residents, a statement backed up with their accounting figures. For instance, in the corporation's 2013 Sustainable Report, it was noted that the corporation vigorously pursued a variety of social investment projects, particularly in communities' enterprise development, education and health. In addition, the corporation claimed to have contributed \$202 million to the Niger Delta Development Commission (NDDC) and \$112 million directly invested by the Shell Petroleum Nigeria PLC Petroleum Development Corporation Joint Venture (SPDCJV) in social investment collectively. This cooperation makes Nigeria the largest concentration of social investment spending in the Shell Petroleum Nigeria PLC group. Between 2009 and 2013, a total of \$44 billion was received as revenues by the Nigerian government from the Shell Petroleum Nigeria PLC business activities in the country (Shell Petroleum Nigeria PLC Sustainable Report 2013). To the corporation, these claims were their objective truths.

This narrative reflects Nelson, Megill & McCloskey's (1987) contention that it is only through research activities these ascribed perceived truths by different constituencies can be unfolded and understood because research is considered to be a sort of action, in which researchers are engaged in the process of acquiring knowledge which requires a systematic activity that would help to cover every stage of the research project - i.e. from identifying a phenomenon, to the identification of the research problem, method to be used, how data will be collected, analysed, interpretation of findings and how findings will be communicated to various audiences. Since both positivism and

constructivism research processes are similar in nature, this suggests that realities to both are not necessarily incompatible (Cupchik, 2001).

This ideological stance further reinforces my view that the world is multi-layered consisting of varied levels of interacting structures as I assumed phenomena to be physical/social activities that are consistently taking place in the world that are often interpreted by some or all, in the context that is consistent with individual beliefs. For instance, it is not impossible that the philosophical assumption of the local communities' residents of the Niger Delta region in Nigeria differ from that of the Shell Petroleum Nigeria PLC operating in that region, as it is possible for physical phenomena to exist without human apprehension. These phenomena only translate into meaningful events when noticed or observed by a group of people. On the other hand, social phenomena are contextualised events which are perceived inter-subjectively (Cupchik, 2001). Therefore, phenomena can then be perceived as events that unfold and recur in the flow of time which only become meaningful when put in context – they are simply processes not essences (Cupchik, 2001). Put simply, in our social world, phenomena are difficult to observe since they are not necessarily confined to sense-data, rather underpinned by the application of judgement.

Based on these explanations, I am inclined to argue that it is possible for both positivists and constructivists to channel their thinking/views towards social phenomena which are independent of their respective disciplines because these phenomena do not necessarily depend on these disciplines for their existence. Take for instance, positivists often tend to focus their research purposely to uncover relationship between variables – what counts here is predictability, while constructivists are interested in the descriptive analysis of coherent structure of a multi-layered

phenomenon (Cupchik, 2001) which may unpack the human understanding of a phenomena.

Rhetorically, it is reasonable to argue that both positivists and constructivists' ontologies tend to subscribe to quantitative and qualitative methods as both methodologies have common reasoning when analysing phenomena. On this note, Cupchik (2001) argues that both are deconstructive when it comes to probing the natural unfolding episodes in the social world as both methodologies deal with data. This is an indication that both methodologies are engaged in interrupting the flow of events by selectively focusing on actions, utterances, or groups' behaviour. The essence of doing this is to identify the subject of enquiry which means there is a need to follow a selective process and this instantly creates a source of bias and distortion. Conclusively, in both camps, the data collection processes are often continuously shaped by researchers as the research progresses. This suggests that both qualitative and quantitative have the tendency of being complementary. For instance, it is generally assumed that natural history precedes experimental science, and this suggests that qualitative can be thought to precede a quantitative hypothesis testing phase as natural history often involves rich and in-depth narrative of observed phenomena, patterns and relationships between independent variables.

On the other hand, empirical science involves the observation/study of specific attitude, in which selected variables are extracted from the overall phenomena and the researcher in turn studies their interaction by manipulating one domain and observing its effects on another. It is a hypothetical-deductive method which is conceptualised into a series of stages as explained in the next page:

Stage 1: Observation - the researcher will observe a phenomenon that is worthy of investigation;

Stage 2: Conjecture – the researcher assumes a plausible explanation;

Stage 3: Hypothesis formation – the conjecture is put in the form of a predictive statement which can be empirically tested;

Stage 4: Testing – Rigorous empirical tests are designed and carried out under controlled conditions with all observations and measurements accurately recorded;

Stage 5: Data analysis – Results of the tests are then subjected to careful analysis using variety of statistical and logical reasoning;

Stage 6: Final stage – Based on the test results, the researcher decides whether the hypothesis is confirmed, rejected or in need of modification and further testing (Lawson & Garrod, 2001, p.115)

This suggests that if the two approaches with the objective of discovering the social world is deemed to be complementary, it means that richness can enhance precision and an in-depth account could provide rich context information while the quantitative approach that focusses on precision can unveil the explanation that underpins basic concepts because the rich context descriptive data collected using a qualitative approach can shape the choice of variables in quantitative research. On this note, Cupchik (2001) concludes that the effects derived from experiments can help reframe the problem and provide a new focus for in-depth descriptive study. The conclusion reached by Cupchik (2001) on the perceived interplay between qualitative and quantitative approaches suggests that they both have common qualities and relevance

in research process. This shows that the two approaches are both constructive as they both generate data as well as being mutually constructive. Hence, this is a challenge that interplays between words and variables (Cupchik, 2001).

Conclusively, quantitative method can yield insights that can inform how research design is communicated to specific audience as the resulting statistical interactions often help to unravel the underpinning process (Cupchik, 2001). On this basis, one could argue that statistically significant effects are capable of drawing attention to socially meaningful events that can visibly be subjected to re-examination in a more descriptive depth. Hence, the assumed interaction between descriptive richness and experimental precision can bring accounts of social phenomena to greater levels of clarity and interpretations (Cupchik, 2001).

5.2. Research Method

By taking the constructivist realism position, I formulated appropriate research questions, identified relevant research instruments as well as applied the techniques of combining different methods which have enhanced my ability to reach a widely acceptable phenomenon. This is important because the process of determining appropriate research methodology is an essential element of research as it involves the approach to the entire process of the study, starting from theoretical underpinnings, covering data collection and analysis, and extending to developing the solutions for problems to be investigated (Wedawatta et al., 2010). Since my methodology focused on the Shell Petroleum Nigeria PLC's CSR design, implementation and evaluation processes issues, it is imperative that the right methods are adopted in answering the posed research questions. The ability to identify the research methods that best suit

my research topic has not only enhanced the opportunity of achieving my research objectives, but also enabled me to collect relevant data using a variety of methods that enhanced the reliability of my data as well as the validity of my research findings. This confirms my initial assumption that research philosophy, approach, strategy, choice, and techniques are all inherent components of methodology. Consistent with this assertion, Saunders et al. (2009) had earlier confirmed in their work that for research findings to be valid, the process must have ensured that appropriate research strategy have been selected based on research questions and objectives, the extent of existing knowledge on the subject area to be investigated have been considered, the amount of time and resources available have been noted, and the philosophical underpinnings of the researcher have been unfolded Saunders et al (2009). These considerations lay a good foundation for effective methods for my data collection and analysis. Therefore, in the anticipation of making my research findings valid and reliable, a case study method was deemed appropriate as it presents the opportunity to focus on a specific realistic case rather than basing the research on abstract conceptualisation of events (Osadiya, 2008).

By adopting an exploratory case study approach to the study, it paved way for the collection of quantitative and qualitative data that enabled me to identify the Shell Petroleum Nigeria PLC's design, implementation and evaluation processes that have been put in place as well as the corporation's employees' perceptions of the effectiveness of the firm's CSR programmes. For instance, the use of questionnaire survey enabled me to sample a wide variety of responses from the employees of the Shell Petroleum Nigeria PLC as well as the views of the local communities' residents. The qualitative aspect of data collection enabled me gain insight into the perceptions of the local communities' population of the impact of the Shell Petroleum Nigeria

PLC's implemented CSR programmes, through semi-structured group face-to-face interviews. This was appropriate in this circumstance as majority of the local communities' residents are not educated which means that it would have been difficult for them to participate if only questionnaire survey was employed.

Normatively, by adopting case study method has enhanced the use of multiple sources of data collection and analysis which enabled me to access rich context information which were critically analysed in the context of my research questions. The ability to accommodate different research techniques, both qualitative and quantitative, is a unique feature of case study research method (Gerring, 2007; Yin, 2014).

Accordingly, I deemed it appropriate to use semi-structured group interviews, questionnaire survey and document review as data collection methods, while the content analysis, cognitive mapping, and quantitative analysis were used for data analysis. The use of case study method is preferred in this study as it contributed to the methodological pluralism, which is synonymous with the business and management research, in which qualitative research is a popular option (Dainty 2008). The author called for greater use of qualitative approaches and adoption of a diversity of approaches, shifting away from the traditional positivist viewpoint, to better understand the complex network of relationships that are present within the business and management researchers. On this note, Fellows (2010) concludes that such methods are gaining recognition within the business and management academics.

Although case studies can be conducted by adopting a positivist approach as demonstrated in Rezgui & Miles' (2010) study, it is usually associated with interpretivism/realism and pragmatism (Sexton & Barrett, 2003). In addition, Sexton (2007) had earlier presented different research strategies on a continuum of epistemology and ontology spectrums. Subsequently, case study research was placed

in-between the two extremes (realism/positivism and idealism/interpretivism), within the territory of idealism/interpretivism, which suggest that case studies may be adopted in such a philosophical positioning. This again provides basis for adopting a case study method in this study. At this point, it is important to stress that whilst case study research method may be viewed as a distinctive research strategy which presents some advantages to a research study, and allows in-depth investigation of issues in question, it is not without criticisms. For instance, Yin (2003) identifies lack of rigour, bias, difficulty in generalising, taking too long to conduct which can lead to the production of unnecessary voluminous documents are some of the common criticisms of case study research. However, in responding to these criticisms, Yin (2008) and Fellows and Liu (2008) opined that some of these criticisms could be overcome by following the four tests that are common to empirical research, namely: construct validity, internal validity, external validity and reliability. Since this study adopted a case study approach, to ensure the validity and reliability of findings of the study, the following four tests of construct validity, internal validity, external validity and reliability were given careful consideration.

5.3. Case Study Research Design

The case study research design ensured that processes were carried out in ways that enabled me to present a logical sequence that connects the empirical data to my research questions (Yin, 2014). Subject to the complexity of my research case, I deemed it more logical to adopt a single case study design approach on the premise that such would enable me to present one unit analysis of the case in question as well as present me with maximum instruments that would enhance my ability to coherently

answer my research questions (Yin, 2014) as I was able to formulate my research questions, the research propositions, the research unit of analysis, logically link my data collection to my research propositions and identify the criteria that were appropriate for interpreting my findings prior to carrying out my investigation. It needs to be mentioned that despite formulating my research plans prior to carrying out my investigations did not suggest that I rigorously followed a rigid and inflexible research structure/plans as proposed by Yin (2014). I was flexible in my approach to my research design by ensuring that the listed five components were interconnected and ensured that I was consistently reviewing relevant literature to engage with theoretical propositions relating to the case under study as earlier suggested by Stake (1995). This approach enabled me to focus on the preparation of a detailed design right from the start of my investigations with the opportunity of making necessary changes throughout the period of my investigation (Stake, 1995; Yin 2014). The essence of balancing Yin and Stake's positions is based on my belief that by making issues as basis of my conceptual structure, I would be able to pay attention to complexity and contextuality. Issues are usually what draw researchers towards observing and exploring problems of cases, the conflicting outpourings and the complex backgrounds of human concerns (Stake, 1995; Merriam, 1998). Since the fundamental issue this study aims to unfold centres on the conflicting perceptions of two distinctive constituencies on the Shell Petroleum Nigeria PLC's design, implementation and evaluation processes of their CSR programmes, i.e. the employees and management of the Shell Petroleum Nigeria PLC and the local communities' residents where the corporation operates, it is more logical to adopt a robust research process that would enable me to unfold these issues holistically. This was done by ensuring that there was not a specific stage during my research design process that data collection and analysis

period was fixed to a specific period. All I did at the inception of the research plan was to formulate my research questions and this enabled me to present robust questionnaire surveys, interviews, observations and document review processes (Merriam, 1998; Stake, 1995). Being flexible in my research design approach also presented me with opportunities to review relevant literature which helped me to conceptualise my enquiry as well as construct a theoretical framework on which I built the entire research process (Bedrettin, 2015). Furthermore, by devising a structured case study research process for my qualitative enquiry, it enabled the identification and review of relevant literature, the construction of appropriate theoretical framework, identification of the research problems, crafting and refining my research questions when there is need to do so and the ability to select relevant samples (purpose sampling) for my surveys and interviews (Stake, 1995; Merriam, 1998; Bedrettin, 2015). This step-by-step guide presented a robust guidance process which enhanced the systematic design and presentation of valid and reliable research outcomes (Merriam, 1998).

5.3.1 Case Study Research Data Collection Methods

Data collection process is instrumental to the outcome of a case study research. Most qualitative researchers favour the idea of gathering data from multiple sources to be able to capture the case under study in its complexity and entirety (Yin, 2014; Bedrettin, 2015). There are varied perspectives on how data should be collected but most views are influenced by the epistemological tradition which each researcher subscribes to. For instance, Yin (2014) supports the notion of combining quantitative and qualitative evidentiary sources. On the other hand, Stake (1995) and Merriam (1998) support only the use of qualitative data approach. In Yin's (2014) perspective, case study research should rest upon multiple sources of evidence, with the ultimate

purpose of converging data through triangulation process. Yin (2014) further supports that it is the development of theoretical propositions that would guide data collection and analysis using six evidentiary sources such as documentation, archival records, interviews, direct observations, participant observation as well as the use of physical artefacts. Consistent with Yin's (2014) recommendation on these six evidentiary sources that a researcher could make use of, I considered it important to have access to the Shell Petroleum Nigeria PLC's documents in the form of annual financial reports, CSR reports, marketing and annual review of the Shell Petroleum Nigeria PLC, official government documents relating to the Niger Delta environmental issues, newspaper articles and other important documents. In addition, I considered conducting interviews that involved the management and employees of the Shell Petroleum Nigeria PLC as well as the local residents living in the communities where the Shell Petroleum Nigeria PLC operates. My search for information regarding my enquiry did not stop at the sources mentioned, I also engaged in direct observation of participants as well as some available artefacts. All the mentioned sources of data were explored during my investigation using:

- a) Multiple sources of evidence (evidence from two or more sources but converging on the same set of facts/findings for the purpose of triangulation).
- b) A case study database (a formal assembly of evidence distinct from the final case study report which helped me in handling/managing of the data collection process).
- c) A chain of evidence (explicit links between the questions asked, the data collected, and the conclusion drawn. This helped me to follow the deviation of any evidence, ranging from initial research questions to ultimate case study conclusions (Yin 2002, p. 83).

I considered these principles to be extremely important in the process of validating my data (Yin, 2014) as they availed me the opportunity to cross reference responses from interviews and existing documentary evidences. In designing my interviews and survey questions, I was conscious of the following: the need to ask good questions, the need to have interview guide before conducting the interview, creating a positive interactive environment to enhance effective interaction between the interview moderator (me) and interviewees, and the need to record and evaluate interview conversations (Merriam, 1998). Conclusively, it was rewarding for me to combining Yin's (2014) three principles of data collection and Merriam's (1998) comprehensive guidance for data collection procedures as they enhanced the robustness of my data gathering process. In addition, the combination enabled me to consistently concentrate on the link between data gathering, questions and rhetorical propositions which I had at the inception of my research because of its implicit tendency of promoting data validation and guaranteeing the holistic coherence of the case in question (Bedrettin, 2015).

5.3.2 Analysis of the Case Study Research Data

Data analysis is an important aspect of case study research approach in the sense that it focuses on the interpretations of the data gathered which often inform the conclusion drawn by the researcher. It is rational to note that various scholars have different approaches on how case study research data should be analysed. For instance, Yin (2002) views data analysis as a process of:

“examining, categorising, tabulating, testing or otherwise recombining both quantitative and qualitative evidence to address the initial propositions of a study” (p. 109).

This notion is consistent with his opposition to the divergence between quantitative and qualitative research (Bedrettin, 2015). Previously, Yin (2014) had suggested that a researcher needs highly structured analytic guidelines and principles as case study research approach is still evolving and still lacks well-defined strategies and techniques. Contrary to Yin's assumption, Stake (1995) had earlier argued that data analysis in case study is mainly an attempt to give meaning to first impressions and final compilations of research findings. Hence, this implies that in Stake's view, analysis basically means a researcher's impression, and his/her observation of the case under study. On this note, one could conclude that Stake capitalises on researcher's impression as the main source of data which the researcher then analyses to present a meaningful interpretation to his/her research audience. Although, Stake (1998) recognises the use of analysis protocols which often help researchers to draw from existing knowledge and reduce misconceptions, he gives precedence to intuition and impression rather than guidance of the protocol and this is consistent with Bedrettin's (2015) position in later years. Following these suggestions, to present a robust analysis, I adopted a common trend in qualitative tradition by conducting data gathering and analysis processes simultaneously. I took this approach because I viewed data analysis as a process of making sense out of the collected data as it involves consolidating, reducing and interpreting participant responses and my own observation and perception of events (Merriam, 1998). In my view, this is what constitutes a meaning making process. This process is consistent with the constructivist epistemology tradition which is in part embedded in my research philosophy.

5.3.3. Validation of the Case Study Data

Various suggestions abound regarding how the validity of findings can be guaranteed in case study research. For instance, Stake (1995) and Merriam (1998) differ in their stance from that of Yin's (2014) which can be argued to stem from their philosophical viewpoints. For instance, the positivists' tradition centres on capturing or discovering an accurate or approximated knowledge about the case under study while constructivists have the notion of multiple realities and knowledge is viewed as product of a construction between knower and known (Bedrettin, 2015). In Merriam's (1998) and Stake's (1995) views, it is impossible to apply the concepts of validity and reliability into quantitative investigation as they are thought to have been first gathered from the positivists' notions into a qualitative research which is orientated by constructivist epistemology (Bedrettin, 2015). This makes Merriam and Stake's conceptualisation of validity and reliability differ from Yin's. In Yin's (2014) account, there is need for case study researchers to construct validity through triangulation of multiple sources of evidence, chains of evidence, and member checking, internal validity using established analytic techniques such as pattern matching and external validity through case study protocols and database. Hence, in ensuring validity of the data collection, Stake (1995) suggests four methods that could be adopted to achieve this: data source triangulation; investigator triangulation; theory triangulation and methodological triangulation. In addition to these suggestions, Stake (1995) recommends that case study researchers must always be asking fundamental questions that relate to data validation during investigations. In emphasising this point, Stake (1995) comments thus:

"all the way through our case study work, we wonder, do wonder, 'Do we have it right?'. Not only 'Are we generating a comprehensive and accurate description of the case?' but 'Are we developing the interpretations we want?'" (Stake, 1995, p. 107).

In contributing to the discussions on data validity and reliability, Merriam (1998) asserts that one of the assumptions underlying qualitative research is that reality is holistic, multidimensional and ever-changing; it is not a single, fixed, objective phenomenon waiting to be discovered, observed and measured as in quantitative research” (Merriam, 1998). From this comment, it would be reasonable to argue that Merriam’s (1998) notion bears similarity to that of Stake’s (1995) view on data validation as she believes that qualitative study provides readers with description and enough details to show that the author’s conclusions make sense (Merriam, 1998).

In view of the reviewed Yin, Stake and Merriam’s works, I focused on both qualitative and quantitative approaches in my case study research design. The justification for adopting this epistemology tradition is deep rooted in my ontological view of what constitutes reality. I believe in multiple realities and hold the view that meanings are relative and that there is no single objective reality. Human behaviours, decisions and approaches are fundamentally shaped by numerous factors such as environment, backgrounds, cultures and other factors. Investigating a situation that is characterised by these attributes using quantitative approach alone may pose a question mark on the validity of findings. By focusing on multiple approaches i.e. qualitative and quantitative, it made it easier for me to comprehensively explore the case under study and draw conclusions that encompass the real views of research subjects. In view of this justification, I focused mainly on Stake and Merriam epistemological stance with a bit of extraction from Yin’s ideological approach as explained in the next page.

5.3.4: Maintaining the Validity and Reliability in the Study

Test 1: In the reliability test, I matched the Shell Petroleum Nigeria PLC's employees' responses to some common issues with those of the local communities' responses and the documentary evidence collected from the corporation and government agencies CSR reports, which in my view enhanced the validity of responses from both parties. The approach of using multiple sources for data collection is argued to be an effective method of ensuring the validity and reliability of case study research approach (Yin, 2014).

Test 2: Construct validity was achieved using multiple sources of evidence, namely: questionnaire surveys which was circulated to the employees of the Shell Petroleum Nigeria PLC and small samples of local communities' residents. In addition to this, I conducted face-to-face group interviews with the residents and community leaders of the local communities where the Shell Petroleum Nigeria PLC operates as well as with the management and employees of the Shell Petroleum Nigeria PLC.

Test 3: To achieve the internal validity, I reviewed the Shell Petroleum Nigeria PLC's CSR reports and other relevant CSR documents against the responses of both the interviews conducted and questionnaire survey responses. The internal reliability was achieved through the cross checking of the survey questionnaires using Statistical Package for Social Science (SPSS) software function (Cronbach Alpha test). The essence of the test was to ensure that there is consistency in the way questions were phrased as well as to be sure that all questions focused on specific themes.

Test 4: External validity was achieved through pattern-matching from various sources of evidence i.e. primary and secondary sources.

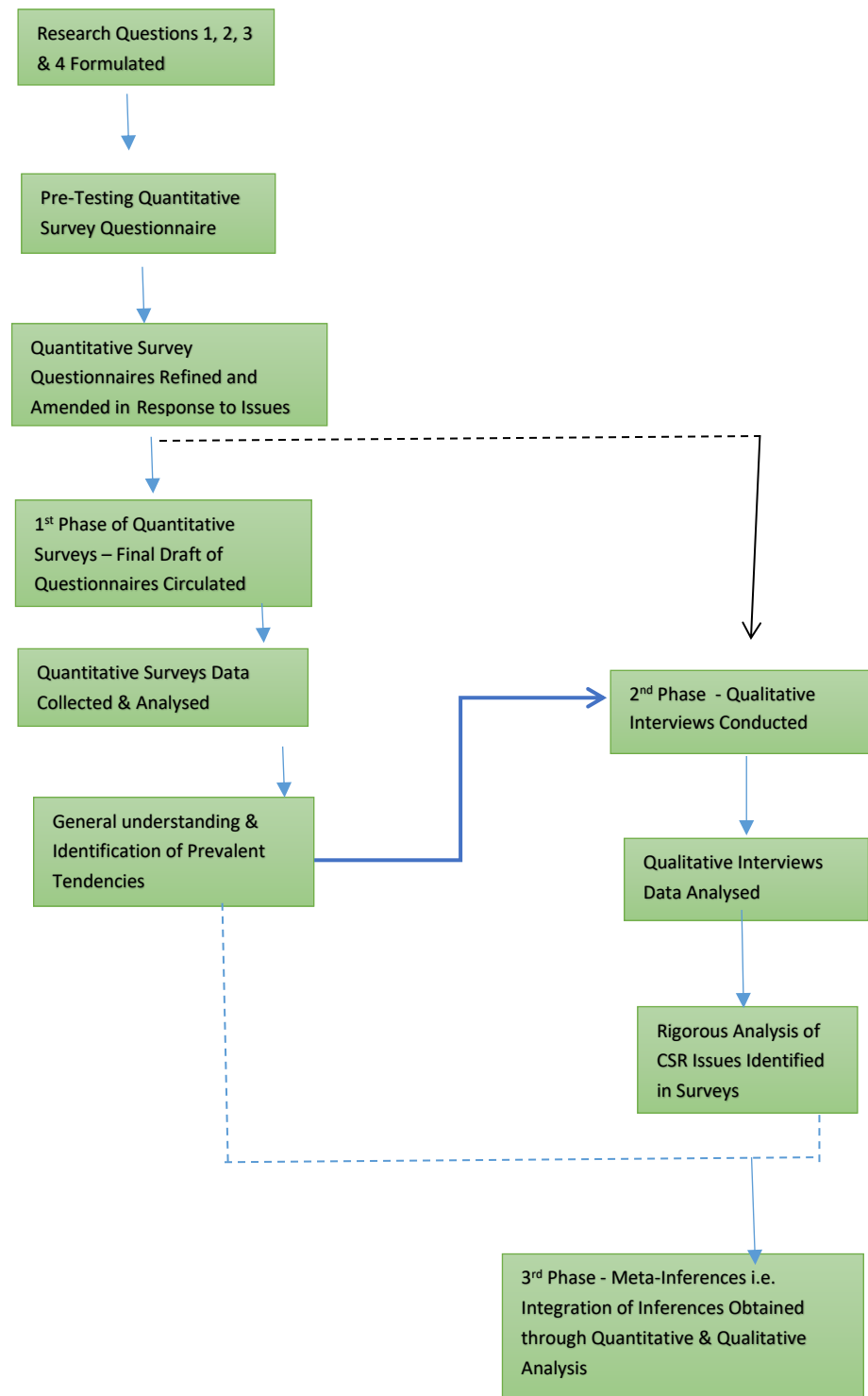
Despite the pronounced merits of the use of case study in research in collecting rich context data, it is not without its weaknesses.

5.3.5 Observable Constraints in the Use of Case Study Method for the Study

It is recognised within the academic community that case study research approach is usually time consuming as it takes too long to collect, organise and describe data (Feagin, Orum & Sjoberg, 1991; Yin 2014; Einsenhardt, 1989). Based on this assertion, I had envisaged prior to the conduct of my research investigations that the arrangements towards the conduct of face-to-face interviews and questionnaire surveys with the stakeholders of the case study's corporation and the local communities' residents will be time consuming.

The processes of collecting, organising and transcribing data are equally expected to be tasking. In addition, since case study method represents the depth of information, rather than the breadth of it, the processes of collecting data by using case study research approach is expected to be more concerned with the depth of the information rather than the breath of it. This posed a significant challenge for me in terms of generalising the findings of the study because of the inherent subjectivity of the qualitative subjective data aspect of the research. On a positive note, using case study approach allowed me to concentrate on a single case and identify the various interactive processes at the Shell Petroleum Nigeria PLC and their stakeholders. Hence, these processes may have remained hidden if I had used a large-scale survey as the only source of data collection or a non-exploratory approach. Hence these arguments are the fundamental basis of my research design as presented in the next page.

Figure 5.1: The procedures for collecting exploratory qualitative and quantitative data and analysing the results of the collected data.



Source: Author Design.

5.4: Explanation of the Research Flow Chart

The process begins with formulating my research questions, followed by drafting questionnaires which were circulated to prospective respondents. The intention was to pre-test the questions asked to enable me to know whether the respondents' interpretations of the questions are in line with my intentions. The responses gathered during the pre-test period informed my decision to rephrase or replace some questions. Consequent to the review of questions, the final version of the quantitative questionnaires was circulated to respondents. Since I have adopted a mixed method, the qualitative questions were then drafted based on the responses to the quantitative questions. The last stage of the process involved the collection and analysis of the quantitative and qualitative data

5.5: The Use of Questionnaire Surveys and Face-to-Face Group Interviews for the Study.

The use of both Questionnaire surveys and face-to-face group interviews are commonly used and frequently used in qualitative research. Evidence from studies has shown that both questionnaire and face-to-face group interviews data are frequently reported together, in business and management research contexts. This is done purposely to interrogate the level of similarity between people's questionnaire and interview responses to determine when and if comparisons between these data sets are appropriate. It is important to stress that the mixed methods researchers have contrary view on the use of both the questionnaire and face-to-face group interviews. They argued that there are some paradigmatic differences between the different people views of the world and therefore argued that this makes qualitative and quantitative

methods incompatible (Day, Sammons & Gu, 2008; Ryan & Bernard, 2000; Smith, 2006).

On the contrary, Harris & Brown (2009), argued that by mixing face-to-face interviews and questionnaire survey methods, the protocols for data collection and analysis developed for questionnaires and interviews may have evolved from differing ways of viewing the world, making it possible for the researcher to articulate the varied views of respondents. In most business and management research literature, questionnaires and interviews are consistently discussed as having different and complementary strengths and weaknesses. For instance, questionnaire surveys are usually viewed as a more objective research tool that can produce generalisable results due to access to large sample size, but the validity of the results of the process can be threatened by some factors such as: inappropriate questionnaire design; sampling and non-response errors; biased questionnaire design and wording; respondent unreliability, ignorance, misunderstanding, reticence, or bias; errors in coding, processing, and statistical analysis; and ambiguous interpretation of results (Oppenheim, 1992).

Subsequently, Bryman (2008) argues that the use of questionnaire surveys in business and management research can subject the researcher to the risk of over-reliance on instruments which may make them to be disconnected from everyday life, with measurement processes creating a spurious or artificial sense of accuracy. On this note, Fontana & Frey (2000) and Silverman (2006) comment that interviews are not an exception in this regard and should not in any way be regarded as neutral tools as data collected through interviews are based on personal interactions with respondents which lead to negotiated and contextually based results. Although, interviews can be used to provide contexts where participants can ask for clarification, elaborate on

ideas, and explain perspectives in their own words, the interviewer can also use questioning to lead or manipulate interviewee responses. Subject to the interpersonal nature of the interview context, research suggests that participants may be more likely to respond in ways they deem socially desirable (Richman, Keisler, Weisband & Drasgow, 1999; Yin, 2009).

Consistent with this viewpoint, Lankshear & Knobel, (2004), contend that interview data are always contrived and, at best, partial and incomplete understandings of a participant's point of view. On this note, Bryman (2008), posits that most qualitative studies have relatively small sample sizes, as such, the results can be difficult to replicate or generalise. Further differences between the two methods can occur through the coding and analysis of the data. For example, while quantitative data are numeric and more objective, considerable researcher interpretation comes into decisions about excluding specific participants and/or items from the data set, the statistical processes employed to generate results, and the interpretation of results (Oppenheim, 1992). With qualitative data, researchers generally utilise a process of inductive coding, which can be easily influenced by researcher subjectivities (Bryman, 2008). It can also be difficult to judge how well proposed qualitative categorisations suit the data as normally only small excerpts are presented for scrutiny in manuscripts.

Issues relating to self-reporting also plague both methods. Studies have found that people can simultaneously hold conflicting conceptions and beliefs (Marton & Pong, 2005; Pajares, 1992) which may cause them to respond in seemingly contradictory or inconsistent ways. Additionally, poor or incomplete memory of events, external influences, and lack of time to fully recall information may lead to purposeful or accidental inaccurate recall and responding (Brewer, Hallman, Fielder & Kipen, 2004).

Also, some people may respond based on what they believe is socially desirable rather than what they think is true; research disagrees about which research modes are most influenced in this way (Richman et al., 1999).

Oei & Zwart (1986) suggest that participants respond differently to questionnaire and interview prompts, claiming that face-to-face interviews trigger strong affective responses while questionnaires permit a wide range of responses. However, despite the weaknesses of both questionnaires and interviews, these are important means of obtaining direct responses from participants about their understandings, conceptions, beliefs, and attitudes, these methods cannot and should not be ignored. Based on the reviewed business and management research methodologies, it is most appropriate to consider using the qualitative case study methodology for this research and within it, a combination of research instruments which comprise the discussed face-to-face group interviews, the review of Shell Petroleum Nigeria PLCs and government agencies CSR documentation and questionnaire surveys will be adopted in collecting relevant data for analysis. The decision to adopt this research approach and data collection methods is largely based on the philosophical and epistemology nature of the subject of enquiry.

5.5.1 The Questionnaire Survey Design

The questionnaire surveys were purposely designed to capture the views of the employees of the Shell Petroleum Nigeria PLC and the local communities' residents of regions in which the corporation operates focusing on the design, implementation and evaluation processes of the corporation's CSR programmes.

Considering the focus of the research enquiry, I deemed it essential to have knowledge of the management and employees' and local communities' residents' views of the corporation's CSR design, implementation and evaluation processes these will shed light on their respective perceptions of the Shell Petroleum Nigeria PLC's existing CSR design, implementation and evaluation processes. The data was then collected and analysed to present a realistic picture of the effectiveness of the existing processes as well as enabled me to arrive at a decision to construct, de-construct or re-construct the Shell Petroleum Nigeria PLC's existing CSR framework. It was estimated that at least fifty percent of both constituencies would respond to my questionnaires. In the process, I adopted the use of deductive and inductive approaches sequentially (Ivankova et al., 2006) by breaking the research investigation into three phases to present a platform for effective management. It must be noted that prior to conducting the three phases of the research, it was necessary to conduct a pre-testing quantitative survey as detailed in the next page.

5.5.1.1: Pre-Testing Stage 1a. Quantitative Pre-Test Pilot Study

Prior to circulating the final questionnaires to respondents, a pilot study was conducted to test the draft questionnaires with both the employees of the Shell Petroleum Nigeria PLC (*Total = 10*) and the local communities' residents (*Total = 10*). The purpose of the pre-test pilot study of the questionnaires was to ensure that potential respondents understand and can interpret the questions as intended as well as to be aware of the need to add/remove or rephrase questions that are deemed to be ambiguous. The pre-test approach adopted is consistent with Oppenheim's (1999) notion that a questionnaire does not become perfect until they have been pre-tested to ensure that it has the potential of serving the purpose for which it was created. On this note, De Vaus (1993) and Saunders et al. (2015) suggested that as soon as a questionnaire is designed, it is important to test the questions with potential respondents prior to rolling out the final draft of the questionnaire to ensure that both the questionnaire and questions asked are fit for purpose. Hence this process availed me the opportunity to:

- I. Test the adequacy of the questionnaire
- II. Check whether the scale of responses noted are sufficient/adequate
- III. Note any ambiguity in the questions asked
- IV. Check whether questions have been duplicated and if there is a need to remove or alter the tone of those questions to conform to what is intended?
- V. Have an idea of the expected response rate
- VI. Have an idea of the potential cost and the length of time needed to carry out the investigation.

5.5.1.2: Pre-Testing Stage 1b - Findings from Pilot Study

The response rate from the management and employees of the Shell Petroleum Nigeria PLC was low. Only 50% of the pilot questionnaires were returned. In a way, this was not surprising as Spence & Lozano (2000) have argued consistently that any CSR related issues do not receive much attention from businesses. They suggest that the response rates can be as low as 10% (Graafland et al., 2006; Spence & Lozano, 2000). On this note, it was therefore not surprising that the response rate from the management and employees of the Shell Petroleum Nigeria PLC was low. As far as the local communities' residents' response rate was concerned, it was higher. 100% of local communities' residents' questionnaires were returned. This was an indication that they were more interested in CSR issues than the Shell Petroleum Nigeria PLC's management and employees.

In addition to finding out about the questionnaire design, I also considered it essential to test the reliability of the wordings of my questions to be sure that the questions asked are consistent and focused on subject of the enquiry. To test this, the SPSS Cronbach Alpha function was employed for both the employees and local communities' residents' questionnaires. It is expected that a good Cronbach Alpha reliability test should be $> 70\%$. The results of both tests are as presented table 5.1.

Table 5.1. Cronbach Reliability

Test result for Employees

Questionnaire Survey

Cronbach's Alpha	N of Items
.807	25

Based on the above table result, the survey questionnaires Cronbach Alpha score was 80.7% which is greater than the expected minimum acceptable percentage of 70%. This undoubtedly confirmed a high degree of reliability of the questions asked in relation to their specific focus on each section of the questionnaire.

5.5.1.3: Pre-Testing Stage 1c -Issues that Emerged from the Piloted Questionnaire Survey

- Two of the questions were not answered by most of the respondents (RSQ 1.3c and 2.1a) as they were considered by the respondents to be ambiguous. As such, I rephrased the noted questions for clarity.
- Inappropriate use of scale of response - the scale of response that was initially used was Yes/No, but there were some questions that did not fall into this category. I then refined the response rating to a 5-Likert scale rating to give more definitive options.

After addressing the issues which emerged from the initial pre-testing questionnaires, the staff and local communities' residents were purposefully selected for the final survey. Due to the nature of the subject of enquiry, it was important to ensure that the selected samples were inclusive and fully represent the characteristics of the population. The criteria used for the selection of the employees of the Shell Petroleum Nigeria PLC were inclusive of gender, qualifications, positions and their specific roles

within the Shell Petroleum Nigeria PLC. As for the local communities' residents' samples, I replicated the criteria used for selecting the employees' samples. I used age, gender, location, and their position in the communities.

5.6: General Characteristics of the Purposeful Sample of Employees of the Shell Petroleum Nigeria PLC by Gender, Role and Qualification Levels.

Table 5.2. Employees Sampling by Gender

	Frequency	Percent	Valid Percent	Cumulative Percent
Male	29	58.0	58.0	58.0
Valid Female	21	42.0	42.0	100.0
Total	50	100.0	100.0	

The respondents' samples were selected with the intention of having a full representation of the investigated population. In this case, both male and female employees were deemed to be represented in the samples. As evident in table 5.7, 58% of respondents were Male and 42% Female. This suggests that each gender is well represented in the samples.

Table 5.3. Employees Sampling by Job Role

	Frequency	Percent	Valid Percent	Cumulative Percent
Worker	32	64.0	64.0	64.0
Valid Supervisor	11	22.0	22.0	86.0
Manager	7	14.0	14.0	100.0
Total	50	100.0	100.0	

In addition to gender, it was also deemed important to consider the respondents' job roles as this may influence the way each person responds to each question. In this case, it was deemed important to have the full representation of all job roles in the selected samples. As evident from table 5.8, 14% of respondents were managers, 22% were

supervisors and 64% were workers i.e. junior staff. This presents a full representation of all job roles within the Shell Petroleum Nigeria PLC.

Table 5.4. Employees Sampling by Qualifications

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid				
WAECO/Level	5	10.0	10.0	10.0
OND/HND	16	32.0	32.0	42.0
BSc	16	32.0	32.0	74.0
MA/MSc	8	16.0	16.0	90.0
PhD	5	10.0	10.0	100.0
Total	50	100.0	100.0	

In selecting my samples, I considered the respondents' qualifications to be important as it may influence their perceptions of reality and awareness of social issues. These are fundamental areas that the study is focused upon. As evident in table 5.9 10% of the selected sample have basic academic qualification (WEAC O/Level), 32% have above average qualifications - OND/HND, 32% have degrees BSc, 16% have postgraduate qualifications (MSc/MA) and 10% have higher degrees (PhD). This is a well-balanced sample selection as all qualifications are fully represented in the selected samples. In addition to the employees' questionnaires, I circulated questionnaires to the local communities' residents using the same approach. I got 20 out of 25 (80%) questionnaires back.

5.7. General Characteristics of the Purposeful Sample of Local Communities' Residents by Gender and Qualification Levels.

Table 5.5. Local Communities Sampling by Gender

	Frequency	Percent	Valid Percent	Cumulative Percent
Male	8	40.0	40.0	40.0
Valid Female	12	60.0	60.0	100.0
Total	20	100.0	100.0	

To ensure a full representation of the selected samples as well as to avoid sampling bias, I adopted a purposeful sampling approach in which respondents were deliberately chosen to participate in the survey based on their level of education. The consequence of this approach was that it provided equal opportunity for every educated member of the population to be chosen as a participant in the study. The approach led to an unequal distribution between the male and female respondents because the number of females that are educated in the communities are more than the number of males. This explains the reason for the results displayed in table 5.5, 40% of the sample respondents were male and 60% were female. The respondents' level of education is crucial to their ability to read and interpret the questions in the survey.

Table 5.6. Local Communities Residents Sampling by Qualification

	Frequency	Percent	Valid Percent	Cumulative Percent
WAECO/Level	6	30.0	30.0	30.0
OND/HND	7	35.0	35.0	65.0
Valid BSc	5	25.0	25.0	90.0
MA/MSc	2	10.0	10.0	100.0
Total	20	100.0	100.0	

Qualification is considered in this study as one of the fundamental factors that influence the respondents' perceptions and articulation of social issues. As such, it was

deemed imperative to ensure that all levels of communities' qualifications were represented. As evident in table 5.11, 30% have basic qualifications (WAEC / O/Level), 35% have OND/HND, 25% have degrees (BSc/BA) and 10% have postgraduate degrees (MA/MSc). The responses from the employees of the Shell Petroleum Nigeria PLC and the local communities' residents were then collated and analysed using the following Statistical Package for the Social Science (SPSS) functions: Chi Square cross tabulation test, Phi Cramer V test and Mann-Whitney U test.

5.7.1: Phase 1 – Administration, Collection and Analysis of Final Quantitative Questionnaire Survey

The first phase focused on the quantitative surveys with the final draft of the questionnaires circulated to the randomly selected samples i.e. employees and management of the Shell Petroleum Nigeria PLC as well as the local communities' residents of the Niger Delta region in Nigeria. In addition, there was also the collection and analysis of the quantitative data. The data collected was then analysed using descriptive and inferential statistical model of analysis. By adopting this approach, I was able to understand and identify some prevalent tendencies that formed the basis of my qualitative interviews. In designing my questionnaires, I ensured questions were purposely focused on the topic of enquiry and randomly circulated to the junior, middle and senior staff members of the Shell Petroleum Nigeria PLC as well as the local communities' residents of regions in which the corporation operates. There were 90 staff working in the corporation's Niger Delta regional office and hence, I deemed it important to capture the views of all staff through equal representation. I ensured that all ages, positions and gender were targeted. In the end, I got 50 out of 60

questionnaires back which represented 83.3% of the total staff working in the corporation's Niger Delta regional office.

As far as the administration of the local communities' residents' questionnaire survey is concerned, I recruited a total of two unemployed secondary school leavers who knew the targeted communities well. Their roles were to lead me to those communities where the questionnaires were distributed to the local communities' residents with instructions on how those questionnaires were to be completed with date and time that I will be around to collect them (Kwale and Ozoro communities). I made sure that each recruit comes from each of the targeted communities. This was to enhance effective distribution of the questionnaires to those who could read and write. The recruits and I agreed on a specific location, date and time when we will go back to collect the distributed questionnaires. A total of twenty-five questionnaires were given to the local communities' residents and twenty were returned (80%). The two communities were selected for the survey because they are regions where the Shell Petroleum Nigeria PLC's oil exploration activity is most prominent.

5.7.2: The Quantitative Data Coding & Pattern Identification Process

In structuring my quantitative data for use in SPSS, I followed the following principles:

Stage one involved the putting of each of my research cases in rows in SPSS

Stage two involved the categorisation of predetermined variables and then ascribed a text label using the variable label option of the SPSS.

Stage three - because I have more than one group of subjects, each of my subjects was given a row by dedicating a column for each variable to enable the system to know

which group each of my subjects belongs to. I adopted the following process in structuring my quantitative data:

Stage one involved formatting my quantitative data into Nominal Data: These are data which classify or categorise some attribute they may be coded as numbers, but the numbers have no real meaning, it is just a label they have no default or natural order. I have done this because my data subjects have some categories such gender i.e. male of female

Stage two involved the categorisation of a few of my data into ordinal data: These are data that can be put in an order, but don't have a numerical meaning beyond the order. It is important for me to do this because I categorised the responses using the 5-Lickert scale. My questionnaire responses were coded as: 1 = Totally disagree, 2 = Partially disagree, 3 = indifferent, 4 = Partially agree, 5 = Totally agree.

Table 5.7. Quantitative Survey

Name	Role	Organisation	Method of data gathering	Date of Interview
Quantitative Pilot study				
Shell Petroleum Nigeria PLC's staff x 10	Junior, middle and senior staff	The Shell Petroleum Nigeria PLC's regional office in the Niger Delta region in Nigeria	Questionnaire	June 2017
Local communities' residents in the Niger Delta region in Nigeria x 10	Communities' residents (Male, Female and all ages)	Niger Delta region in Nigeria	Questionnaire	June 2017
Quantitative Questionnaire Survey				
Shell Petroleum Nigeria PLC employees	Junior, Middle and Senior staff of the corporation based in the Niger Delta regional office x 30 This is > 15% of the regional office total staff of 90)	The Shell Petroleum Nigeria PLC operating in the Niger Delta Region in Nigeria	Questionnaire	July 2017
Local communities' residents	Purpose sampling communities' residents x 25	Various community groups in the Niger Delta region in Nigeria	Questionnaire /	July 2017

Source: Author's Design

5.7.3: Phase 2 – Collection and Analysis of Qualitative Data

Second phase focused on the design of my qualitative interview questions and the how I conducted my qualitative interviews with the employees, management of the Shell Petroleum Nigeria PLC and the local communities' residents. The qualitative interview data was collected and analysed to uncover emerging CSR issues. In interviewing residents of the local communities where the corporation operates, I considered it essential to use face-to-face group interviews as some of the local communities' residents are not educated and many can hardly read nor write. Using a questionnaire survey in circumstances like this would be counterproductive. As such,

the use of face-to-face interviews is most favoured. In addition to this, I considered it reasonable to do a face-to-face group interview with the employees of the Shell Petroleum Nigeria PLC as that would present me with the opportunity of probing further on responses to some of the important questions asked in the survey in which the respondents have not been able to explain or present their comprehensive views.

5.7.4: The Coding of my Qualitative Data & Pattern Identification Process.

The procedure involved the capturing of significant information from my interview transcripts and then put them in nodes. Each created node is then carefully labelled by providing a brief description of each of the nodes created. The next stage involved sorting of the nodes created into containers, called ‘parent nodes’ because of their similarities and unique relationships. The last stage involved the use of the parent nodes (themes) to respond to my research questions. By following the above procedures, it enabled me to work on multiple data, run queries, code significant parts of my data, add descriptions and memos (reflections) to the codes generated, create illustrations to enable me display findings, and brainstorm ideas using the ‘Mind Maps’ function in NVivo. In addition, the coder’s findings (such as themes, models, and/or theories) did not just represent the data but reflect my subjective intent (Adu, 2013).

Table 5.8. The List of Interviewees – Face-to-Face Interviews

Name	Role	Organisation	Method of data gathering	Date of Interview
QUALITATIVE FACE-TO-FACE LOCAL COMMUNITIES' GROUP INTERVIEWS				
Community Group Interview (Face-to-Face)	Village Community Residents x 11 (10 Male & 1 Female)	Ozoro Village Community	Face –to- face Interview	14th August 2017
Community Leader A (Face-to-Face Interview)	Village Community Leader x 1	Ozoro Village Community	Face –to- Face Interview	14 th August 2017
Community Group Interview (Face-to-Face)	Village Community Residents x 5 (2 x Male & 3 x Female)	Kwale Village Community	Face –to- face Interview	15 th August 2017
Community Leader B (Face-to-Face Interview)	Village Community Leader x 1	Kwale Village Community	Face-to-face Interview	15 th August 2017
THE SHELL PETROLEUM NIGERIA PLC'S REGIONAL OFFICES EMPLOYEES' QUALITATIVE FACE-TO-FACE INTERVIEWS				
Shell Petroleum Nigeria PLC's Employees Group Interview (Face-to-Face)	Shell Petroleum Nigeria PLC's Employees at Regional Office x 5 (3x Male & 2x Female)	Employees at Sapele Regional Office	Face-to-Face Interview	16 th August 2017
Shell Petroleum Nigeria PLC's Middle Managers 1-to-1 Face-to-Face Interviews	Middle Managers x 2	Sapele Regional Office	Face-to-Face Interview	16 th August 2017

Source: Author Design

In doing this, some questions that needed to be probed further were selected and arrangements were made with the local communities' residents and the employees of the Shell Petroleum Nigeria PLC on the date, time and location that would be convenient to interview them. As soon as I secured promising agreements with the targeted communities and employees, I divided the potential participants into groups with each group comprising of a maximum of 5 participants. The groups interviews involved a small group who were brought to a central location within the community

and the regional office of the Shell Petroleum Nigeria PLC for intensive discussions with me – The moderator. During the interviews, questions were specifically focused on the following aspects of the subject of enquiry:

Theme 1 focussed on questions relating to the participants' information

Theme 2 focussed on the understanding of the term CSR.

Theme 3 focussed on the participants' views of the design, implementation and evaluation of the corporation's CSR projects

The face-to-face group interview method was preferred to one-to-one method of interviewing as group's opinions can be collectively gathered in non-threatening environments. It also gave me the opportunity to probe answers and clarify ambiguous comments when there was need to do so.

In addition to engaging in face-to-face interviews with the local communities' residents and the staff of the Shell Petroleum Nigeria PLC, it was also deemed important to extend the process to the Senior Management of the Shell Petroleum Nigeria PLC as well as the communities' leaders. The Communities' Leaders are traditionally recognised as the representative of communities' interests and views. As such, it was important that their views were sought for. A one-to-one face-to-face interview were arranged with 3 communities' leaders at different communities. The three themes that were focused on in the previous interviews with the local communities' residents and employees of the Shell Petroleum Nigeria PLC were equally replicated in these interviews. The same process was repeated for the two of the Senior Management of the Shell Petroleum Nigeria PLC. The conversations that ensued during interviews were recorded as the respondents were speaking and later transcribed. The transcripts of the conversations were then analysed using NVivo tools.

5.7.5: Summary

By using this approach, I achieved methodological triangulation by using variety of analysis, theoretical triangulation through the presentation of the analysis of my data in the context of various perspectives. In addition, the data triangulation was achieved through the gathering of data from different sources by interviewing the community leaders as well as the Senior Management of the Shell Petroleum Nigeria PLC, in addition to the previously conducted surveys and interviews with the local communities' residents and the employees of the Shell Petroleum Nigeria PLC.

5.7.6: Phase 3 –Analysis of Inferences from both Quantitative & Qualitative Data

The third phase focused on the meta-inferences of the data collected by interrogating the inferences obtained through qualitative analysis. This process further revealed some CSR issues that needed attention. Although the three phases presented me the opportunity to dig deeper into the minds of participants, the approach tended to be time consuming and increased the use of additional resources in the process of collecting and analysing both the quantitative and qualitative data.

Since one of the reasons for adopting a sequential exploratory approach is to enhance understanding of the topic of the research enquiry through quantitative data and subsequent exploration of the quantitative data analysis results through qualitative data, it becomes imperative for me to consider two methods of data collection that is peculiar to business management research, namely; surveys and interviews (Bryman and Bell, 2007; Czaja & Blair, 2005). The reason for the approach is based on the conviction that a survey would enable me to note the perceptions of both the employees of the Shell Petroleum Nigeria PLC as well as that of the local communities' residents

in which the corporation operates. I have also chosen a survey due to the potential barriers to accessing the employees of the Shell Petroleum Nigeria PLC as they are often very busy and may not want to be seen making verbal communication with outsiders particularly on controversial/sensitive issues relating to the Shell Petroleum Nigeria PLC's oil exploration activities (Christmann & Taylor, 2006; de Andres-Alonso et al., 2010). This explains why my survey questionnaires were designed to exclude names of the potential respondents for anonymity. Being anonymous also has the tendency of enhancing the process of data collection on sensitive and embarrassing issues as participants tend to be more truthful when they are confident that their responses cannot be linked to them (Czaja & Blair, 2005). This approach has enhanced my chances of collecting more accurate participants' perception of reality. To facilitate the survey process, I designed questionnaires which were circulated to the management and employees of the Shell Petroleum Nigeria PLC of each regional office. A letter detailing the instructions relating to the return of the questionnaires was attached to each questionnaire. Respondents were encouraged to return completed questionnaires to a box which had been marked and securely sealed by the security gate. As for the local communities' residents of the two regions in which the corporation operates, a total of four unemployed school leavers (two from each region) were hired for the distribution and collection of the questionnaires in their communities. Surprisingly, this proved to be very effective in terms of the level of responses and the speed at which the questionnaires were returned.

Splitting the research process into phases is deep rooted in my belief that quantitative data and analysis would provide sufficient information regarding the research enquiry and at the same time, enable me to pinpoint any aspects of my questions that need to be rephrased or deleted as well as inform me of any questions that need to be probed

for further clarification (Boyatzis, 1998 & Yin, 2014). The data collected from both the documents and employees' survey questionnaires were reviewed against the transcribed views of the local communities in terms of impacts of the MNC's CSR activities. For purpose of analysis and interpretation of findings, the sample size was limited to a maximum of 35 residents of the local communities.

I used thematic approach in analysing the collected qualitative data. Thematic analysis is a process of encoding qualitative information (Boyatzis, 1998). Since my qualitative data was collected through interviews and group discussions with the local communities' residents and leaders as well as the employees of the case study subsidiary corporation, the transcripts of the interviews and group discussions served as the basis of my textual analysis. To ease the process of analysing my qualitative data, I conducted interviews and group discussions in themes. These themes were pre-defined, and the data collection was structured around the themes. To conform to the standard practice when categorising responses to identify patterns that may lead to themes, I adopted a coding process by grouping interviewees' responses into categories that bring together similar themes. This was done by developing codes that served as labels for sections of my data.

For accuracy, the face-to-face group interviews were recorded and transcribed. A copy of the first draft of the interview transcripts were sent to the interviewees to check for any errors or omissions on my part as the researcher. This process was helpful for fact-checking and elicits further information. Following the conduct of the face-to-face and questionnaire surveys, I triangulated the interviews with the secondary data collected from the case study multinational corporation's annual financial and CSR reports, NGOs and the corporation's website data.

The main reason for triangulating is based on the premise that triangulation of interview data with secondary data have been found to offer a richer understanding of dialogue through analyses of texts and respondent view points and have been viewed as an important aspect of enhancing the breadth and depth of qualitative research findings (Denzin, 1970) Through triangulation, potential problems with construct validity can be addressed as the multiple sources of evidence often provides multiple measures of the same phenomenon (Yin, 2009)

5.8: Ethical Issues

Since this research involves human subjects, it is important that I sought for approval of the Faculty Research Ethics Panel prior to carrying out the investigation. In addition, I equally deemed it important to seek participants' informed consent (Bell & Waters, 2014). As the study is using unstructured interviews in the form of face-to-face group interviews which involve interaction with human participants, this has some intrusive tendencies and as such I ensured through a formal declaration to all participants that I will maintain confidentiality and anonymity of all participants. This instilled confidence that the views expressed by them during the research will be kept confidential and that their responses are presented in a form that makes it impossible to trace those views to them (Sapford & Abbott, 1996:318-319). To avoid the breach of confidentiality, some guidelines were presented to all participants and agreed upon in writing prior to conducting interviews. When investigating the issues in question, it was deemed important that I followed the principle of voluntary participation where participants were not coerced into participating in the research. This is particularly important in a study like this because I am relying on the participants' voluntary and honest disclosure to be able to address the issues in question.

5.9: Conclusion

This research was conducted using a case study method and within it, questionnaire survey, face-to-face group interviews and the existing Shell Petroleum Nigeria PLC's documents were used to collect data for analysis. The noted data analysis tool (SPSS) was most favoured in the study based on the philosophical and epistemological nature of the research questions. It was believed that the use of a case study research method in investigating the research questions would allow me to concentrate on a specific situation and to identify the various interactive processes relating to the design, implementation and evaluation of the case study multinational corporation's CSR programmes and the perception of the corporation's stakeholders in relation to the firm's CSR programmes Merriam, 1995; Stake, 1998 & Yin, 2014). I believe statistical methods are appropriate for dealing with situations where behaviours are homogenous and routine and convinced that the use of case study approach should be most favoured in a business environment that is consistently subject to creativity, innovation and context (Yin, 2014). Hence the research interest falls into this category. In the process of collecting data relating to the views of the Shell Petroleum Nigeria PLC's CSR design, implementation and evaluation processes, the use of a questionnaire survey was highly favoured due to stringent rules in terms of the way information is being disseminated within the case study organisation. This was because the corporation has been exposed to negative publicities in the past as well as the present (TVCNews, 2016) which justified the setting up of rigid procedures to limit their exposure to the press. This hindered direct access to some vital participants and information relating to the organisation. Hence, these enumerated issues provided justification for the use of questionnaire survey.

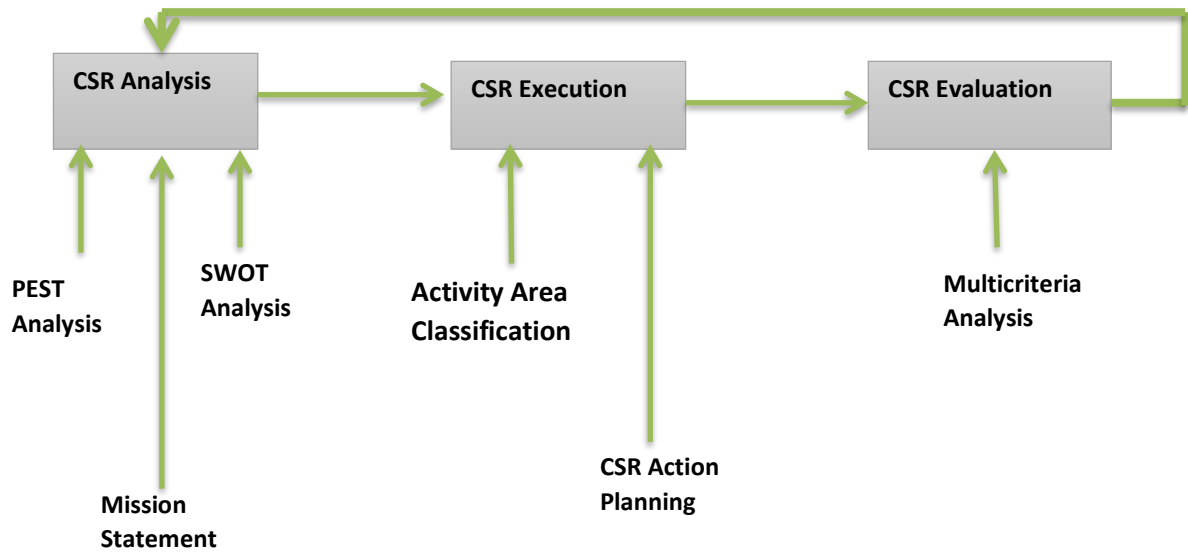
In this study, I have adopted an epistemological tradition of a constructivist realism. Consequent to this position, I deemed it appropriate and robust to follow the notion of Miles & Huberman's (1994), Cupchik's (2001) and Van de Ven's (2007) non-ingenuous realism which argued that although, there is an existence of reality that is far beyond human understanding (realism), human understanding is often shaped by culture, language, and their individual subjective experiences. These are perceived limitations that influence human interpretations and perceptions of events which ultimately determine their interaction with others (Poggi, 1965, cited in Van de Ven, 2007). These limitations influenced my method of uncovering facts through dialogues with my research subjects.

CHAPTER 6 - QUANTITATIVE SURVEY FINDINGS

6.1. Introduction

This chapter presents the findings of my quantitative research investigation which explores my chosen Shell Petroleum Nigeria PLC's stakeholder groups' perceptions of CSR initiatives. In carrying out this investigation, I adopted the quantitative research approach. The justification for the use of this approach has already been discussed in the research methodology and literature review chapters. By using this approach, I have been able to explore the case in question, infer from the data collected and presented findings that are valid and reliable. It also enabled me to determine whether some attributes such as gender and levels of qualifications have influence on respondents' perceptions of CSR. In addition, I was able to examine the relationships between respondents CSR philosophy and CSR interpretations as well as being able to identify the cause and effect relationships between these variables which enhanced my ability to make predictions. The approach also presented me with the opportunity to analyse the results of the data collected by using data of numerical values that enabled me to identify patterns in views of respondents. In analysing my data, I used the SPSS tools as it enabled me to make inferences and performed the cross tabulations of my quantitative data (Miles & Huberman, 1994; Denzin & Lincoln, 2005). Moreover, to present the findings of my quantitative investigations, I analysed the research questions in the context of Aravossis et al.'s (2006) CSR integrated framework. This enabled me to reflect on the three important criteria - CSR analysis (Design); CSR execution (Implementation) and CSR evaluation - that are fundamental to effective implementation of CSR programmes as presented in Figure 6.1

Figure 6.1 The Aravossis et al. (2006) CSR Integrated Framework



Extracted from Aravossis et al. (2006, p. 5) CSR Framework

The framework is one of the most adopted CSR models by multinational corporations operating in Nigeria, such as the British Petroleum; Chevron Oil; Schlumberger; National Oil of Nigeria, including the Shell Petroleum Nigeria PLC, because of its simplicity (Visser 2005; Gordon et. Al., 2012). In this regard, my findings were analysed under three themes, namely: perceptions of stakeholders of the Shell Petroleum Nigeria PLC's CSR design; implementation and evaluation processes. In each theme, findings were analysed in the context of the perceptions of all the observed stakeholder groups i.e. employees, management of the Shell Petroleum Nigeria PLC, communities' residents and leaders of their CSR practice.

To this extent, this section focused on analysis of my quantitative surveys using the non-parametric functions of the Statistical Package for the Social Science (SPSS). The decision to use SPSS was based on Tabachick & Fidel's (2007) contention that statistical analysis is not only dependent on proposition, it also enables researchers to comprehensively describe sample population. On this note, I felt that, given the nature

of my research questions, it is important to consider statistical functions that are appropriate for small sample size to ascertain the validity and reliability of my findings (Cupchik, 2001; Yin, 2014).

By using non-parametric tools such as Chi Square, Phi Cramer V and Mann-Whitney U Tests of the SPSS, their descriptive statistical elements presented me with the opportunity to understand the basic attributes of my survey data, provided me with information that enhanced my ability to make predictions as well as to generalise my findings (Bryman & Bell, 2007; Burns & Burns, 2008). The enumerated SPSS functions also enabled me to formulate a multi-step procedure for evaluating the likelihood of my predictions, called null hypothesis (H₀) to be able to present my findings in the context of the perceptions of the stakeholder groups on why and how the Shell Petroleum Nigeria PLC designs, implements and evaluates its corporate social responsibility (CSR) programmes. In addition, the SPSS software has some functions such as the Mann-Whitney U and Phi Crammer V test functions that enabled me to reveal what and why the local communities' residents of the Niger Delta region in which the Shell Petroleum Nigeria PLC operates perceived the activities of the corporation as they do.

To present my findings, I summarised the data collected and identified patterns that emerged from my investigations and presented the findings in sequence that is consistent with my contextual framework. By doing this, I was able to review the basis on which the Shell Petroleum Nigeria PLC's CSR design, implementation and evaluation processes were formulated. On this note, this chapter is organised into three themes:

6.1.1. Themes

Theme 1 focused on perceptions of the stakeholder groups on why the Shell Petroleum Nigeria PLC designs CSR programmes because the extent to which managers and employees of corporations participate in CSR design processes is dependent on their CSR philosophy (Aravossis et al., 2006; Gordon et. al., 2012). The theme therefore focused on research questions one and three - *What are the perceptions of management, employees of the Shell Petroleum Nigeria PLC and the local communities' residents about the corporation's CSR design process?* My intention was to find out whether there are observable differences in the stakeholder groups' perceptions of the Shell Petroleum Nigeria PLC's CSR design process. To analyse the gathered data on the issue, I adopted a thematic approach as discussed in my research methodology chapter, which enabled me to identify patterns and divergent views in stakeholder groups' responses which became useful in the process of identifying disparity in views regarding the issue in question (CSR design process).

Theme 2 focused on research questions two and four – the stakeholder groups' perceptions of the Shell Petroleum Nigeria PLC's CSR implementation process and its effectiveness. This aspect of the study is important as research suggests that the success of CSR initiative is dependent on how it is implemented (Aravossis et al., 2006). To gain an insight into the stakeholders' groups' perceptions about the Shell Petroleum Nigeria PLC's CSR implementation process, I replicate the approach adopted in theme 1 and this enabled me to identify patterns in participants' views.

Theme 3 focused on the Shell Petroleum Nigeria PLC's evaluation framework as it addresses research questions two and four. CSR evaluation framework is an integral part of CSR initiative in corporations due to its inherent tendency to provide feedback

on implemented CSR programmes which may subsequently inform future CSR planning (Carroll, 1991; Aravossis et al., 2006). To this extent, this section investigates the perceptions of the management, employees of the Shell Petroleum Nigeria PLC and local communities' residents and leaders on the corporation's CSR evaluation process. To effectively analyse the section, the research questions were broken into themes with the aim of finding out whether there are observable differences in the respondents' perceptions of the existing Shell Petroleum Nigeria PLC's CSR evaluation framework.

6.2. RESEARCH QUESTIONS 1 & 3 – WHAT ARE THE PERCEPTIONS OF MANAGEMENT, EMPLOYEES OF THE SHELL PETROLEUM NIGERIA PLC AND LOCAL COMMUNITIES' RESIDENTS & LEADERS ABOUT THE CORPORATION'S CSR DESIGN PROCESS?

6.2.1: Theme 1 – What are the Stakeholder Groups' Perceptions of the Shell Petroleum Nigeria PLC CSR Design Process?

CSR design process is one of the factors that influence the success or failure of corporations' CSR programmes (Aravossis et al., 2006). Considering the nature of my research that specifically focused on investigating the CSR framework of a specific MNC, it is necessary to review the chosen corporation's design process against my theoretical framework through the conduct of non-parametric tests using relevant functions of SPSS such as, Chi Square, Phi Cramer V and Mann-Whitney U as presented in table 6.1. The non-parametric tests were used because of the small sample size of my data. Hence, results of my quantitative survey tests are as discussed in the next page.

6.2.2: Theme 1 (Sub theme 1): Did the Stakeholder Groups' Gender, Level of Education and Philosophy Influenced their Perceptions of CSR?

The CSR metrics such as gender, level of education and philosophy of stakeholder groups have been found to be instrumental to their perceptions of CSR (Quazi 2003; Aravossis et al., 2006; Gordon et al., 2012; Hatch & Stephen 2015). As such, by reviewing the Shell Petroleum Nigeria PLC design framework in the context of these metrics, I was able to establish whether the three-noted metrics influenced the stakeholder groups' views of CSR. The findings informed my recommendations on whether to deconstruct, construct a modern design framework or reconstruct the existing Shell Petroleum Nigeria PLC's CSR design framework.

To this extent, Theme 1 (Q 1) focused on identifying whether the stakeholder groups' perceptions of CSR are based on their gender, levels of academic qualifications and CSR philosophy. I conducted a Chi Square test using cross tabulation function of SPSS to confirm these questions in the context of my case. The significance level (H_0 – Null hypothesis) was set at .05 based on Hatch & Stephen (2015); Gordon et al., (2012); Aravossis et al. (2006) & Quazi (2003) findings which have already been discussed in the literature review chapter. To determine the degree of association between the observed variables, I carried out the Phi Cramer's V Test to determine how strong the relationship is, if any, and the Mann-Whitney U Test was conducted to determine whether there are observable differences in the ways the stakeholder groups perceived CSR. Hence, the overall tests are as presented in Table 6.1

Table 6.1 Hypothesis Testing on Stakeholder Groups' Perceptions about the Shell Petroleum Nigeria PLC CSR Design.

Hypothesis	SPSS Test	Significant Level Result	Decision
H1: RSQ 1.1 & 3.1: The respondents' gender influenced their perceptions of CSR	Chi Square & Phi Cramer V	.435	The initial H1 is not rejected as my Chi test result showed that gender has influence on the respondents' perception of CSR at 44% confidence level. This means that the probability of gender having influence on perception of CSR is less than 50% certain. (See table 6.2)
H2: RSQ1.1 & 3.1a: The levels of respondents' education influenced their perceptions of CSR.	Chi Square & Phi Cramer V	.728	The initial H2 assumption is not rejected as result of my Chi Square test showed that the respondents' levels of education influenced their perception of CSR at 73% level of confidence. This suggests that the probability of levels of education having influence on perception of CSR is as much as 73% certain (See table 6.4)
H3: RSQ1.1 & 3.1a: The Shell Petroleum Nigeria PLC has social and moral obligations to communities.	Independent-Samples Mann-Whitney U Test	.895	The initial H3 assumption is not rejected as result of the Mann-Whitney U test showed that one can be 90% certain that the respondents' believed that the Shell Petroleum Nigeria PLC should also have moral and social obligations to community. This suggests that the probability of the respondents having a contrary view in this respect is only 10% true (See figure 6.2).

Table 6.1 Continues			
RSQ 1.2a -1.2c & 3.2a-3.2c: The Management, Employees of the Shell Petroleum Nigeria PLC & the Local Communities' Residents Interpretations of Corporate Social Responsibility are the same.	Descriptive Statistics (Mode)	n/a	The initial assumption that the management & employees of Shell Plc & communities' residents interpret CSR in the same way is consistent with the result obtained from test as the results showed that the μ rank score for each of the definitions falls between 2 – medium and 3 – high importance. This suggests that they all perceived CSR as an essential part of business operations. However, in terms of the most favoured of all the definitions, it was definition 2 which has a mode of 5 (See table 6.6). Majority of the respondents' interpretations of corporate social responsibility centred on the belief that for a business to be socially responsible, it must be profitable, legal, ethical and social.
H4: RSQ1.3a & 3.3a: The Shell Petroleum Nigeria PLC managers, employees and local communities' residents' perceptions regarding the relationship that the firm has with communities are the same across the two groups.	Independent-Samples Mann-Whitney U Test	.190	The initial H4 assumption is rejected as the Mann-Whitney U test result showed the probability of the observed groups having a symmetrical view on the issue in question is 79% wrong (See figure 6.3). This is far below the pre-set 95% acceptable level of confidence. In view of the results, it can be inferred that there are significant differences in how the two observed independent groups perceived the relationship between the corporation and the local community residents (See figure 6.3)

Table 6.1 Continues			
H5: RSQ1.3b & 3.3b: The perceptions that the Shell Petroleum Nigeria PLC's business activities benefit local communities is the same across both groups.	Independent-Samples Mann-Whitney U Test	.484	The initial H5 assumption is not rejected because the test result showed that at least 48% of the observed groups believed that the Shell Petroleum Nigeria PLC's business activities benefit the local communities. This also suggests that as much as 50% of the observed groups disagreed with that view (see figure 6.4)
H6: RSQ1.3c & 3.3c: The perceptions regarding the awareness of environmental and social concerns which have been raised against the Shell Petroleum Nigeria PLC is the same across both groups.	Independent-Samples Mann-Whitney U Test	.000	The initial H6 assumption is rejected as the test result showed that there is a significant difference in the views of the respondents regarding this issue. The test result showed that the probability of the observed groups having similar view of the issue in question is 0% true (See figure 6.5)
H7: RSQ1.3d & 3.3d: The perceptions regarding the awareness of the Shell Petroleum Nigeria PLC's responses to environmental and social concerns is the same across categories both groups.	Independent-Samples Mann-Whitney U Test	.352	The initial H7 assumption is not rejected as the result of the test showed that the probability of the observed groups having symmetric view on the issue in question is at least 35% true. However, it is equally true to say that the probability of the groups having similar view on the issue in question is as much as 65% wrong (See figure 6.6)

Source: Author Design

6.2.2.1: The key points that emerged from the Influence of Gender on Perceptions of CSR - RSQ 1.1 & 3.1a

The evidence obtained from the SPSS Chi Square cross tabulation test result suggests that there is a significant difference in how male and female respondents perceived CSR and the result is as shown in Table 6.2

Table 6.2: Gender * RSQ1.1 & 3.1a. The cross tabulation of Gender Influence on Perception of CSR

Gender * RSQ1.1 & 3.1 The Shell Petroleum Nigeria PLC has social and moral obligations to communities'									
Cross tabulation									
			RSQ1.1 & 3.1aThe Shell Petroleum Nigeria PLC has social and moral obligations to communities						Total
			.00	Totally Disagree	Partially Disagree	Neither Agree nor Disagree	Partially Agree	Totally Agree	
Gender	Male	Count	2 _a	3 _a	3 _a	1 _a	8 _a	19 _a	36
		Expected Count	1.5	3.1	2.1	1.5	6.7	21.1	36.0
	Female	Count	1 _a	3 _a	1 _a	2 _a	5 _a	22 _a	34
		Expected Count	1.5	2.9	1.9	1.5	6.3	19.9	34.0
	Total	Count	3	6	4	3	13	41	70
		Expected Count	3.0	6.0	4.0	3.0	13.0	41.0	70.0
Each subscript letter denotes a subset of RSQ1.1 & 3.1a: The Shell Petroleum Nigeria PLC has social and moral obligations to communities' categories whose column proportions do not differ significantly from each other at the .05 level.									

Source: Author Design

The result showed that the proportion of female respondents who believed that the Shell Petroleum Nigeria PLC has moral and social obligations towards the society is $(27/34 \times 100) = 79\%$ compared to the proportion of male respondents of $(27/36 \times 100) = 75\%$ who hold similar view. This indicates that there is a variance of 4% in views of the observed groups regarding the issue in question. This means that the probability of

the two genders having symmetrical views on the issue in question is around $(54/70 \times 100) = 77\%$ degree of certainty and that is less than the predetermined acceptable 95% level of confidence. The finding demonstrates asymmetrical viewpoints of male and female respondents on CSR (For evidence of these results, *see Table 6.2*). This suggests that both the female and male respondents differ in their views regarding the question of whether the Shell Petroleum Nigeria PLC has social and moral obligations to communities. This finding appears to be consistent with the Sarkis & Daou (2013) conclusion that most stakeholders, regardless of their gender do believe that multinational corporations have social and moral obligations towards communities in which they operate.

Table 6.3: Phi-Cramer V Test on Symmetric Measure of Gender Influence on Perception of CSR

Symmetric Measures

		Value	Approx. Sig.
Nominal by Nominal	Phi	.190	.773
	Cramer's V	.190	.773
N of Valid Cases		70	

- a. Not assuming the null hypothesis.
b. Using the asymptotic standard error assuming the null hypothesis.

- The result suggests that by symmetric measures, i.e. nominal by nominal association, the probability of the two groups having similar perceptions on the issue in question is around 80% true and this is far less than the predetermined acceptable 95% level of confidence. At a point where the asymptotic standard error is $V = .190$, it can be inferred that the views of male and female respondents on CSR is not symmetrical. Based on this result, the initial

assumption that gender does not have influence on CSR perceptions is therefore rejected (Gordon et al., 2012; Hatch & Stephen, 2015).

6.2.2.2: The key point that emerged from the observed stakeholder groups' levels of education and their perceptions of CSR - RSQ 1.1 & 3.1a

- The evidence which emerged from the SPSS Chi Square cross tabulation test result (See Table 6.4) showed that as much as 59% of respondents believed that the Shell Petroleum Nigeria PLC should have social and moral obligations towards the society. However, when responses were analysed based on levels of education, it became evident that levels of respondents' education significantly influenced their perceptions of CSR

Table 6.4: Cross Tabulation Tests on Influence of Level of Education on Perception of CSR (Qualification * RSQ1.1 & 3.1aThe Shell Petroleum Nigeria PLC has social and moral obligations to communities' cross tabulation)			RSQ1.1 & 3.1a: The Shell Petroleum Nigeria PLC has social and moral obligations to communities						Total
			.00	Totally Disagree	Partially Disagree	Neither Agree nor Disagree	Partially Agree	Totally Agree	
Qualification	WAEC O/L	Count	0 _a	1 _a	1 _a	0 _a	1 _a	8 _a	11
		Expected Count	.5	.9	.6	.5	2.0		11.0
	OND/HND	Count	1 _{a, b}	4 _b	1 _{a, b}	2 _{a, b}	6 _{a, b}	8 _a	22
		Expected Count	.9	1.9	1.3	.9	4.1	12.9	22.0

	BSc	Count	0 _a	0 _a	2 _a	1 _a	5 _a	14 _a	22
		Expected Count	.9	1.9	1.3	.9	4.1	12.9	22.0
	MA/MSc	Count	1 _a	1 _{a, b}	0 _{a, b}	0 _{a, b}	0 _b	8 _{a, b}	10
		Expected Count	.4	.9	.6	.4	1.9	5.9	10.0
	PhD	Count	1 _a	0 _a	0 _a	0 _a	1 _a	3 _a	5
		Expected Count	.2	.4	.3	.2	.9		5.0
Total		Count	3	6	4	3	13	41	70
		Expected Count	3.0	6.0	4.0	3.0	13.0	41.0	70.0

Each subscript letter denotes a subset of RSQ1.1 & 3.1aThe Shell Petroleum Nigeria PLC has social and moral obligations to Communities’ categories whose column proportions do not differ significantly from each other at the .05 level.

Source: Author Design

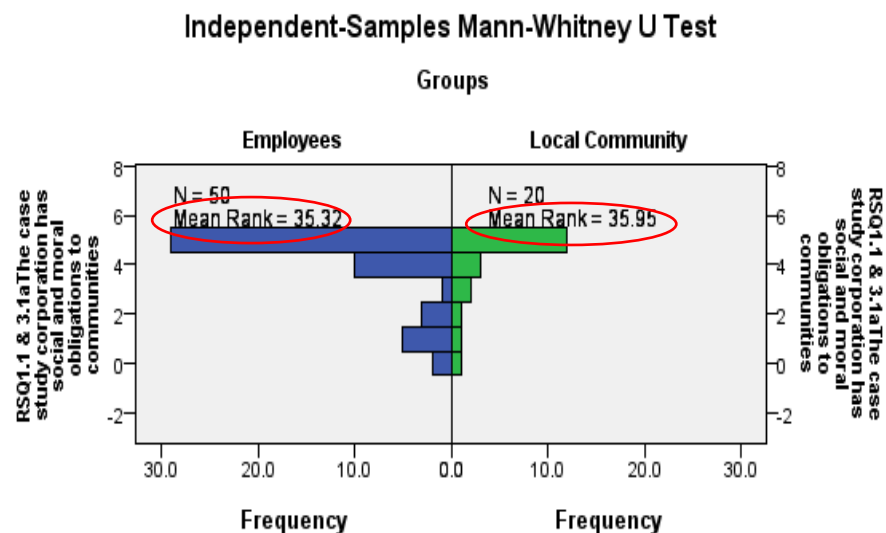
The test result showed that as much as $(23/33 \times 100) = 70\%$ of those who hold GCE O/level and OND/HND qualifications are of the view that the Shell Petroleum Nigeria PLC has moral and social obligations towards the society compared to 44% of those who have BSc/MSc/PhD qualifications who equally subscribed to similar view. A critical analysis of the results revealed a variance of 26% in the observed groups' perceptions. This implies that the probability of the observed groups having similar perceptions regarding the issue in question is less than 88% degree of certainty. This indicates that the initial assumption that levels of education do not influence respondents' perception of CSR cannot hold at the level of confidence that is below the predetermined 95% acceptable degree of confidence. (For evidence of this, see table 6.1 Test H 2) Therefore, the respondents' levels of education do have influence on CSR

perceptions. This finding does not differ from the Quasi (2003) conclusion that levels of education do influence the CSR view of stakeholders.

6.2.2.3 The key point that emerged from the stakeholder groups' CSR philosophy and their perceptions of CSR - RSQ 1.1 & 3.1a

- To determine whether there are differences in CSR philosophy of the observed independent variables, I adopted the non-parametric Mann-Whitney U test. The result of the test suggests that there are no significant differences in the CSR philosophy of the observed independent variables i.e. management, employees and local communities' residents. What emerged from the test is as shown in figure 6.2

Figure 6.2: The Independent-Samples Mann-Whitney U Test on the Observed Stakeholder Groups' CSR Philosophy



It is evident test that the μ rank score of the employees who subscribed to this philosophy was 35.32 (35%) compared to the μ rank score of 35.95 (36%) of the local community residents who shared similar views. This suggests that there are no significant differences in views of the groups regarding the CSR

philosophy. To determine whether there are variations in the respondents' responses, I adopted the following equation ($\sigma^2 = \mu_{cr} - \mu_e$) which revealed a 1% variation in the observed groups' views. This suggests that 1% variation in views is not statistically significant as most of the respondents believed that CSR is an activity that is not confined to legal and economic responsibilities but also extends to moral and social obligations. The 1% variation in respondents' views in both groups may have been due to unequal distribution of the independent variable sample sizes (Employees N= 50 while that of local community residents was N= 20). This finding contradicts the Friedman's (1970) doctrine of business-society obligation when he argued that the only responsibility that a business has towards the society is economic and legal obligations and that the social and ethical obligations are the responsibility of the government. My finding in this study contradicts this doctrine.

- To determine the average views of the total sample size N=70, I subjected the responses data to a further Mann-Whitney U test and the result is as displayed in table 6.5

Table 6.5: The Mann-Whitney U Test on the Observed Stakeholder Groups' CSR Philosophy

Total N	70
Mann-Whitney U	509.000
Wilcoxon W	719.000
Test Statistic	509.000
Standard Error	68.448
Standardized Test Statistic	.131
Asymptotic Sig. (2-sided test)	.895

- The result showed a value of 509.000 representing half (50%) of the total sample size at p-value =.895. of the respondents who shared similar CSR philosophy. This indicates that the probability of the groups having a symmetric CSR philosophy is about 89% true and this is below the predicted asymptotic significant 2-sided level of .05. Therefore, to some degree, half of the groups perceived CSR as activities that are not limited to legal and economic responsibilities, but also extends to moral and social obligations. This finding appears to be in line with Carroll, (1991) argument that a business has four obligations towards the society namely, Economic, Legal, Ethical and Philanthropy.
- To confirm whether the stakeholder groups' CSR philosophy has influence on their interpretations of CSR, a three set of standard CSR definitions were

presented to them and were encouraged to rank them in order of importance (1-Low importance, 2 – Medium importance and 3-High importance). The result is as presented in table 6.6.

Table 6.6: The Statistical Mode Test of Themes 1.3 & 3.2 The Shell Petroleum Nigeria PLC Employees and Local communities' Residents' Interpretations of CSR - Test 2 – RSQ 1.2a b, c & 3.2a, b, c (CSR Definitions)

Statistics				
		RSQ1.2a & 3.2a CSR means business considers social and environmental concerns	RSQ1.2b & 3.2b CSR means business that is profitable, legal, ethical and social	RSQ1.2c & 3.2c CSR means business contributions to economic, employees and community development
N	Valid	70	70	70
	Missing	0	0	0
Mode		4	5	4
Skewness		-1.483	-1.049	-0.624
Std. Error of Skewness		0.287	0.287	0.287

Source: Author Design

It is evident from the test that μ rank score for each of the definitions falls between 2 – medium and 3 – high importance. This suggests that they all perceived CSR as an essential part of business operations. However, in terms of the most favoured of all the definitions, it was definition 2 which has a mode of 5. Majority of the respondents' interpretations of corporate social responsibility centres on the belief that for a business to be socially responsible, it must be profitable, legal, ethical and social (Blowfield & Murray, 2014; Gordon, 2012; Carroll, 1991).

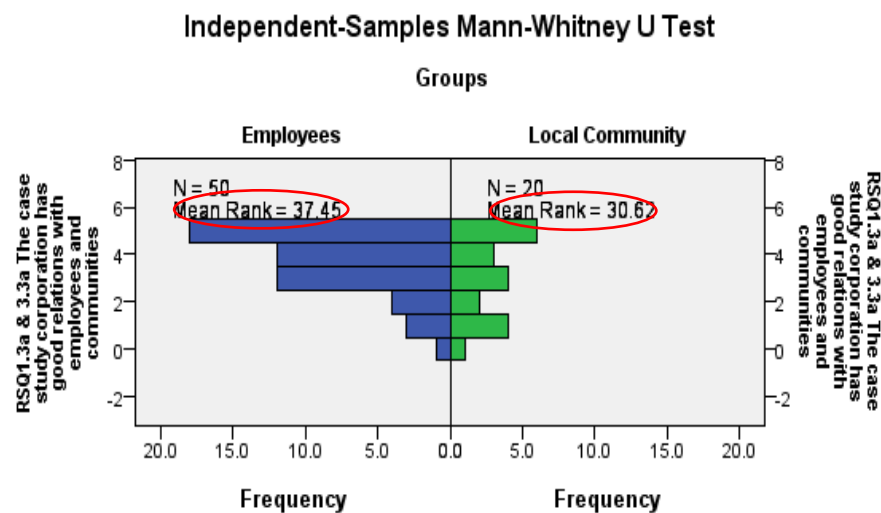
6.2.3: Theme 1 (Sub theme 2): Do the stakeholder groups differ in their perceptions regarding the relationships and benefits of the MNC's business activities to communities' residents? RSQ 1.3a & 3.3a, & 1.3b & 3.3b

This theme examined whether the Shell Petroleum Nigeria PLC's stakeholder groups differ in their perceptions of the relationships and benefits of the corporation's business activities to communities. This is an important aspect of CSR design process because the extent to which multinational corporations develop relationships with communities is dependent on the volume of their business operations in any given society/region (Park & Ghauri, 2015). This implies that in a region where there is less business activities, MNCs are less likely to be interested in developing good relationships with residents (Park & Ghauri, 2015). In addition, the earlier study by Ismail (2009) found that stakeholder groups perceive the benefits of MNCs business activities to communities in diverse ways and this may create contradictions in terms of business-society relations and expectations as well as hinder the effective design of relevant CSR programmes that address communities' social needs. Based on these findings, my hypothesis was formulated on the assumption that there are divergent views of the Shell Petroleum Nigeria PLC's stakeholder groups in terms of their relationships with communities and benefits of their business activities to communities. To test this assumption, a quantitative survey was conducted using non-parametric tools of SPSS Mann-Whitney U Test- to determine if there are differences in perceptions of communities' residents, leaders, managers and employees of the Shell Petroleum Nigeria PLC on the issues in question. The results are presented and analysed below:

6.2.3.1: The key points that emerged on stakeholder groups' perceptions of the MNC's relationships and benefits of their business activities to communities – RSQ 1.3 & 3.3

- The outcomes of the Mann-Whitney U test suggest that the observed stakeholder groups differ in their perceptions regarding the levels of relationships that exist between the Shell Petroleum Nigeria PLC and communities' residents because the proportion of employees and managers who perceived that the corporation has positive relationship with communities is greater than that of the communities' residents (see figure 6.3)

Figure 6.3: The Independent-Samples Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC Has Good Relationship with Employees and Communities



- The test showed the μ rank scores of 37.45 (37%) of employees compared to 30.62 (30%) of communities' residents who believed that the Shell Petroleum Nigeria PLC has good relationships with the community residents. This implies that as much as 63% of employees and 70% of community residents did not

believe that the corporation has a good relationship with the community residents. To have a better understanding of the result, there would be a need to conduct further analysis to identify specific communities in which the proportion of those who believed that there is a good relationship between the corporation and community residents is greater. However, this is impossible to determine from the quantitative data presented as it only showed the mean responses from groups. Based on this insufficient information, the issue will be probed further in my qualitative investigation.

- The Mann-Whitney U test result also showed that the observed groups' views are asymmetric at 7% i.e. ($\sigma^2 = \mu_{cr} - \mu_e$). This suggests a significant difference in the observed groups' views of the issue in question. The proportion of the employees who believed that the corporation has a good relationship with the local communities was 7% higher than the local communities' residents who subscribed to similar view. The antecedent of the variance will be probed in my qualitative investigation. Hence when the total sample population responses were further tested using the SPSS Mann-Whitney U test, the following results emerged:

Table 6.7: The Independent-Sample Mann-Whitney U Test on The Shell Petroleum Nigeria PLC Employees & Local Communities' Residents views of the Corporation's Business Activities in the Niger Delta Region in Nigeria - Test 3 – RSQ 1.3a & 3.3a

Total N	70
Mann-Whitney U	402.500
Wilcoxon W	612.500
Test Statistic	402.500
Standard Error	74.436
Standardized Test Statistic	-1.310
Asymptotic Sig. (2-sided test)	.190

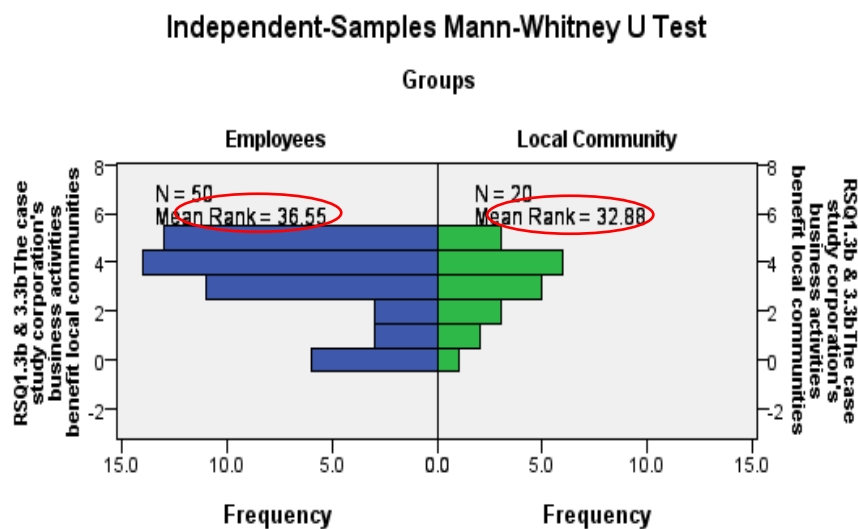
- The test revealed that the μ score was 402.500 (40%) of the population who believed that the Shell Petroleum Nigeria PLC has a good relationship with the community residents. This implies that as much as 60% of the sample population did not believe that the corporation has a good relationship with the community residents with p value of .190 which is an indication that the probability of the groups having a symmetrical view of the issue in question is 19% true. This is far below the pre-set 95% acceptable level of confidence. In view of the results, there are significant differences in how the two observed independent groups perceive the relationship between the corporation and the local community residents (Park & Ghauri, 2015). The differences in views of the stakeholders is not a coincidence as Park & Ghanuri (2015) found that businesses often believe that they have positive relationships with communities

even when that is not often the case. This behaviour was discussed to be a psychological one as it makes managers to feel better about themselves that they are in good terms with their hosts.

6.3.1: In the second part of theme 1, I focused my test on the stakeholder groups' perceptions of the Shell Petroleum Nigeria PLC's business activities and their benefits to communities' residents - RSQ 1.3b & 3.3b

The key points that emerged:

Figure 6.4: Independent-Sample Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC Business Activities Have Benefited the Local Communities in which it Operates



- Analysis of the Mann-Whitney U test result of individual sample groups' responses showed the μ rank score of 36.55 (37%) of employees and 32.88 (33%) of the local communities' residents who believed that the corporation's activities benefit the local community residents. This indicates that as much as 63% of employees and 67% of the community residents do not believe that the corporation's business activities benefit the community residents. It further

emerged from the test that although, there was a reasonable proportion of respondents who believed that the corporation's business activities benefit the local communities' residents, the percentage of the employees who hold such view is 5% higher than the number of local communities' residents with similar view. This suggests that the responses to the issue in question vary across the two observed groups (see figure 6.4) (Aravossis et al., 2006).

- The second part of the test was conducted to know the views of the respondents' population and the result obtained in the process is as displayed in table 6.8

Table 6.8: Independent-Sample Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC Business Activities Have Benefited the Local Communities in which it Operates?

Total N	70
Mann-Whitney U	447.500
Wilcoxon W	657.500
Test Statistic	447.500
Standard Error	75.011
Standardized Test Statistic	-.700
Asymptotic Sig. (2-sided test)	.484

- The results of the Mann-Whitney U test score also showed a μ score of 447.500 (45%) of the total sample population who believe that the corporation's business activities benefit communities' residents. This suggests that as much as 56% of the respondents do not believe that the corporation's business

activities benefit the community residents. However, the data did not reveal reasons why some respondents perceived that the corporation's business activities do not benefit the community residents while others perceived otherwise (For evidence of this, see Table 6.9). These reasons will form part of my qualitative investigations.

6.3.2: Theme 1 (Sub theme 3): What are the stakeholder groups' views on the MNC's business/society obligations and effectiveness of the Shell Petroleum Nigeria PLC's existing CSR design framework? RSQ 1.3c & 3.3c, & 1.3d & 3.3d, 1.3e & 3.3e, 1.3f & 3.3f

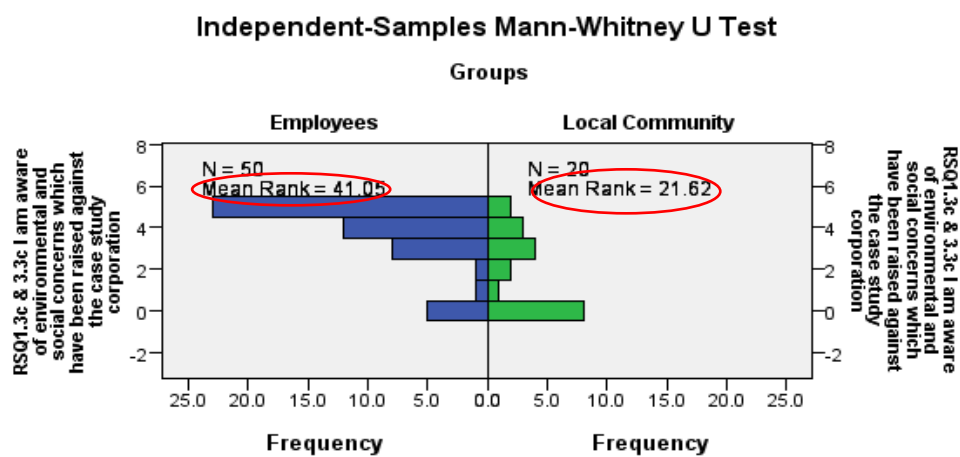
I consider this aspect of the Shell Petroleum Nigeria PLC's CSR design process to be important as I have mentioned in my literature review chapter that most MNCs pursue CSR initiatives subject to social and environmental concerns raised by communities (Averchenkova et al., 2015). However, there are noted instances where communities have expressed concerns which MNCs have either ignored or considered not to be within the confinement of their immediate priorities (Maon & Swaen, 2010). Hence, this indicates that issues raised by communities may not necessarily lead to responses from the MNCs. Hence, what motivates MNCs to respond to communities' concerns is dependent on their desire to put CSR at the centre of their strategic decision-making process and those MNCs' management who see this as an important strategic decision are more likely to design robust frameworks that would enable them to effectively respond to environmental and social concerns than those who do not (Avershenkova et al., 2015). The study notes that the designing of a robust CSR framework would enhance the ability of an MNC management to effectively identify and address communities' social and environmental issues as they arise (Aravossis et al., 2006; Avershenkova et al., 2015). Based on these findings, it becomes necessary for me to

focus this theme on perceptions of the management and employees of the Shell Petroleum Nigeria PLC, communities' residents and leaders, on the extent to which the corporation responds to social and environmental concerns as well as explore their views on the effectiveness of the MNC's CSR design framework. The null hypothesis (H0) was based on Averchenkova et al.'s (2015) finding which emphasised the divergent views of MNCs stakeholder groups on issues of social and environmental concerns. Hence, the non-parametric Mann-Whitney U Test was adopted to determine whether there are observable differences in the awareness of environmental concerns among the Shell Petroleum Nigeria PLCs stakeholder groups as well as their perceptions of the MNC's existing framework designed for addressing environment and social concerns. The results are as discussed in the next page.

6.3.3: Key points that emerged from the stakeholder groups' awareness of environmental, social concerns and effectiveness of the Shell Petroleum Nigeria PLC CSR framework in addressing the noted issues - RSQ 1.3c & 3.3c

The key points that emerged:

Figure 6.5: The Independent-Samples Mann-Whitney U Test on Whether there Have Been Environmental and Social Concerns Raised against the Shell Petroleum Nigeria PLC in Recent Years



- The test result indicates that there are significant differences in perceptions of the managers, employees of the Shell Petroleum Nigeria PLC, communities' residents and leaders on their levels of awareness of environmental and social concerns which have been raised against the Shell Petroleum Nigeria PLC. The Mann-Whitney U Tests showed the μ rank scores of employees at 41.05 (41%) compared to 21.62 (22%) of community residents who are aware of environmental and social concerns which have been raised against the Shell Petroleum Nigeria PLC. This suggests that as much as 59% of employees and 78% of community residents are not aware of environmental and social concerns which have been raised against the Shell Petroleum Nigeria PLC (See

Figure 6.5). The Independent-Sample Mann-Whitney U test result revealed that there are significant differences in perceptions on the issue in question within the two observed groups. From the scores, it is evident that the proportion of the employees who are aware of the environmental and social concerns raised against the corporation is twice the proportion of the local communities' residents who are aware. This suggests that there are asymmetrical perceptions within the observed groups concerning the issue in question. The reasons for variation in the observed groups' perceptions will be probed in my qualitative investigation. One other observation made from the Mann-Whitney U test scores was that as much as 40% of the employees are neither aware nor unaware of the responses of the Shell Petroleum Nigeria PLC to environmental and social concerns (for evidence of this, see Figure 6.5). Could there be reasons for this? Or could this be fear or a deliberate attempt to conceal information to protect the image of the corporation? The finding in this study is consistent with the Bunlueng et al. (2014) conclusion which had already been discussed in the literature review chapter of this study. To be confident in my findings, I further scrutinised the results of the Mann-Whitney U test to ascertain the proportion of the total sample size who were aware of the issue in question. The result is as shown in table 6.9.

Table 6.9: The Independent-Samples Mann-Whitney U Test on Whether there Have Been Environmental and Social Concerns Raised Against the Shell Petroleum Nigeria PLC in Recent Years.

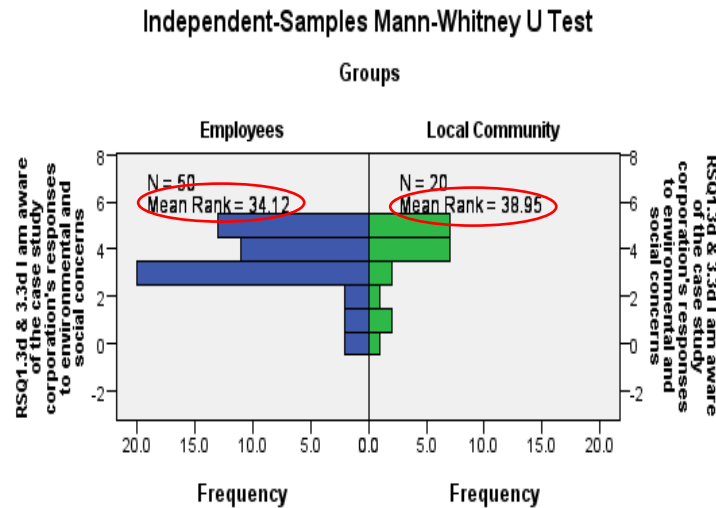
Total N	70
Mann-Whitney U	222.500
Wilcoxon W	432.500
Test Statistic	222.500
Standard Error	74.308
Standardized Test Statistic	-3.734
Asymptotic Sig. (2-sided test)	.000

- The test revealed a μ rank score of 222.500 (22%) of the respondents who are aware of the issues in question at the asymptotic significant level of .000. This implies that the probability of the whole groups having a symmetrical level of awareness of the issue in question is as low as 78% (Appendix 18). Based on this finding, it is evident that the proportion of employees who are aware of the environmental and social concerns which have been raised against the corporation is far greater than the local community residents who were aware of the concerns.

6.3.4: RSQ 1.3d & 3.3d – Does the Shell Petroleum Nigeria PLC often respond effectively to environmental & social concerns raised by community residents?

The key points that emerged:

Figure 6.6 – Does the Shell Petroleum Nigeria PLC often respond effectively to environmental & social concerns raised by community residents?



- On the observed groups' awareness of the Shell Petroleum Nigeria PLC's responses to environmental and social concerns, the Mann-Whitney U test result revealed a degree of variation in the groups' views. The μ rank score of the employees who are aware of the corporation responses to environmental and social concerns was 34.12 (34%) compared to that of local communities' residents that has a μ rank score of 38.95 (38%). The Mann-Whitney U test result suggests that the proportion of the employees who are aware of the corporation's responses to environmental and social concerns is greater than the proportion of the community residents who are aware. The result showed σ^2 of 4% in the groups' views of the issue in questions and this is statistically significant, see figure 6.6.

When the awareness of the overall observed sample population was analysed in the context of the question, the following results emerged:

Table 6.10: Stakeholders awareness of the Shell Petroleum Nigeria PLC Responses to Environmental and Social Concerns:

Total N	70
Mann-Whitney U	569.000
Wilcoxon W	779.000
Test Statistic	569.000
Standard Error	74.118
Standardized Test Statistic	.931
Asymptotic Sig. (2-sided test)	.352

The Mann-Whitney U test score revealed a μ rank score of 569.000 (57%) of the respondents are aware of the Shell Petroleum Nigeria PLC's responses to environmental and social concerns. From the result of the test, there is as little as 35% degree of certainty that all the respondents are aware of the corporation's responses to environmental (see table 6.10)

6.3.5: Summary of Findings [Research Questions 1& 3 – Themes 1, 2, 3, 4, 5, 6, 7, 8, 9 & 10]

Evidence from my investigation shows that gender and level of education have influence on CSR philosophy. This finding is consistent with the Quazi's (2003) finding in which gender and level of education were found to have significant influence on stakeholders' CSR philosophy. His study found that individuals' levels of education often play a tremendous role in their level of social awareness as well as the understanding of the business and community relationships and obligations (Quazi, 2003).

It was also revealed in my tests that there are observable differences in the stakeholder groups' CSR philosophy. This is not a coincidence as recent studies on the issue in question have also found stakeholders to have different perspectives in terms of business/society obligations due to their diverse backgrounds, cultural differences, levels of education and gender differences (Gordon et al., 2012; Hatch & Stephen, 2015). Majority of respondents were of the view that the Shell Petroleum Nigeria PLC should operate their business in such a way that is profitable, legal, ethical and socially supportive. This is consistent with the Carroll (1991) finding (see my discussion on this in the literature review chapter). So also, a large proportion of the observed groups believed that the corporation's business activities benefit the local community residents as it provides employment opportunity for the local people. The Mann-Whitney U test results revealed that more of the employees of the Shell Petroleum Nigeria PLC are aware of the environmental and social concerns raised against the corporation. The Mann-Whitney U test results also revealed that a greater proportion of the employees were aware of responses of the Shell Petroleum Nigeria PLC to some sort of environmental and social concerns.

6.4: THEME 2: RESEARCH QUESTIONS 2 & 4 – WHAT ARE THE PERCEPTIONS OF MANAGERS, EMPLOYEES OF THE SHELL PETROLEUM NIGERIA PLC, COMMUNITIES' RESIDENTS AND LEADERS OF THE MNC'S CSR IMPLEMENTATION PROCESS?

CSR implementation process is an important aspect of CSR framework as it determines the success or failure of the initiative (Aravossis et al., 2006; Gordon et al., 2012). However, Gordon et al. (2012) note that the process often poses challenges to MNCs management due to stakeholder groups' divergent views which create barriers to CSR implementations in corporations. To determine whether the stakeholder groups differ in their views of the Shell Petroleum Nigeria PLC implementation process, the research questions in this section were broken into themes. This enabled me to gain an insight into stakeholder groups' perceptions on the existing process and reasons for their perceived differences. The information gained from this process enabled me to make recommendations on whether the existing implementation framework needs to be deconstructed or reconstructed or left in its current state. To determine this, I used the Mann-Whitney U test, Chi square and Phi Cramer V tests functions of SPSS.

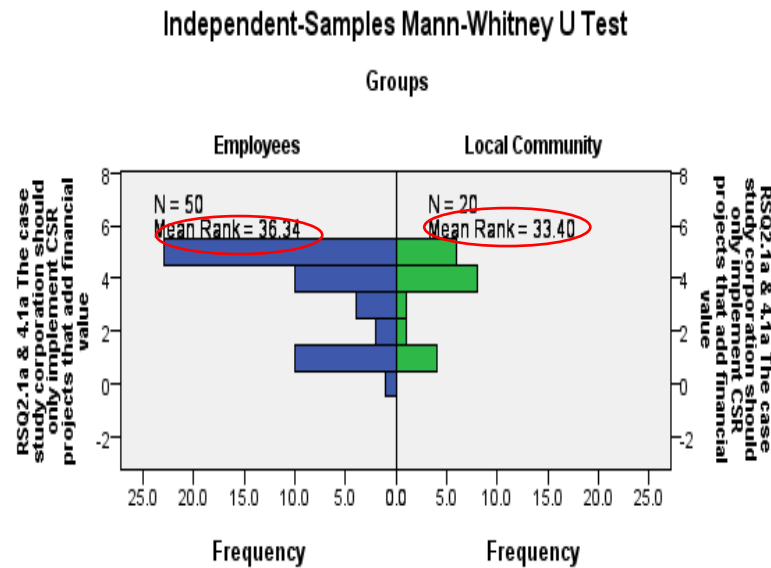
6.4.1. Theme 2 (Sub theme 1): Did the stakeholder groups' perceptions differ on their awareness of CSR issues, reasons for implementing CSR programmes and how CSR implementation initiatives are communicated to stakeholders? RSQ 2.1a & 4.1a, 2.1b & 4.1b, 2.1c & 4.1c, 2.1e & 4.1e

These aspects of CSR implementation process are crucial because of the divergent views of stakeholder groups on the role of business in society. Studies have found that some stakeholder groups believe that businesses should only implement CSR programmes enable them to create more wealth (Aravosis et al., 2006; Lemon, Roberts, Raghubir & Winer, 2011). This implies that if wealth creation forms the basis of a corporation's CSR initiative, it is likely that they will be selective in their choice

of CSR projects and this may impact on their ability to implement those projects that are essential to communities' needs. In addition, it was emphasised in Maon & Swaen's (2010) study that communication plays a critical role in the success or failure of CSR implementation. They note that effective communication between corporations and stakeholder groups has the tendency to promote positive relationships and enhance a successful implementation of CSR initiatives (Aravossis et al., 2006). To this extent, this theme focused on perceptions of the Shell Petroleum Nigeria PLC's managers' CSR leadership approach. This is important as it highlights the values that managers ascribed to CSR initiatives which is an important in achieving CSR causes (Ismail 2009). In addition, the extent to which stakeholders are kept informed of CSR programmes depends on the recognition that managers give to them (Ismail, 2009). This is a critical issue to explore in this study as while the Shell Petroleum Nigeria PLC's annual financial reports (The Shell Petroleum Nigeria PLC's Annual Reports 2011 - 2016) showed that it has spent considerable amount of money on communities' social projects, the reports in newspapers contradict this claim. It therefore becomes necessary for me to investigate whether there are observable differences in the stakeholder groups' views on this issue by using the Mann-Whitney U Test. Hence, the results are presented below:

6.4.1.1: The key points that emerged - RSQ 2.1a & 4.1a

Figure 6.7: The Independent-Sample Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC Should Only Design and Implement a CSR Programme that has the Potential of Adding Financial Value to the Corporation.



- The Mann-Whitney U Test result showed the μ rank score of 36.34 (36%) of employees compared to 33.40 (33%) of community residents who believed that it is within the Shell Petroleum Nigeria PLC's legal rights to only pursue CSR initiatives that have the potential of adding financial value to the firm. This indicates that as much as 64% of employees and 67% of community residents differ in their perspective on the issue in question (see figure 6.7). The result of the test also showed that the degree of σ^2 between the two independent samples' views is 3%. This suggests that the proportion of employees who believe that it is within the corporation's legal rights to only pursue CSR initiatives that have the potential of adding financial value to the firm is higher than those of the local community residents. The differences in view imply that

the Shell Petroleum Nigeria PLC's CSR policies are likely to be geared towards projects that add financial values to the corporation rather than embarking on projects that benefit the communities which may not necessarily be financially beneficial to it (see figure 6.7)

When the Mann-Whitney U test result of the total sample population was analysed in the context of the question, the following results were obtained:

Table 6.11: The Independent-Sample Mann-Whitney U Test: The Shell Petroleum Nigeria PLC CSR Decisions Should Only Consider Projects that Lead to Wealth Creation.

Total N	70
Mann-Whitney U	458.000
Wilcoxon W	668.000
Test Statistic	458.000
Standard Error	73.120
Standardized Test Statistic	-.574
Asymptotic Sig. (2-sided test)	.566

- The test revealed a μ rank score of 458.000 (46%) of respondents who believe that the Shell Petroleum Nigeria PLC should only implement CSR projects based on the financial value they will add to the corporation. The Mann-Whitney U test asymptotic significant 2 sided-test score of .566 indicates that the probability of the observed sample population having a symmetrical view

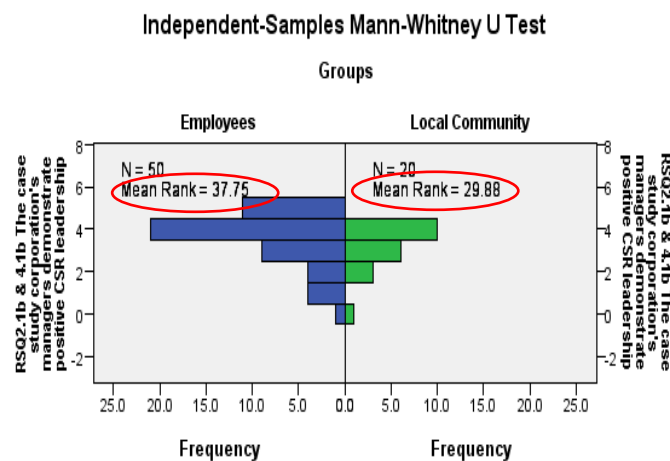
of the issue in question is 57% true. This suggests that not all the observed population hold symmetric view on the issue in question (see table 6.11)

6.5: RSQ 2.1b & 4.1b: Does the Shell Petroleum Nigeria PLC's managers demonstrate positive CSR leadership towards the design and implementation of CSR projects?

6.5.1: RSQ 2.1b & 4.1b: The key points that emerged

- The Mann-Whitney U test revealed a μ rank score for employees at 37.75 (38%) and 29.88 (30%) for community residents who believe that the corporation's managers demonstrate positive leadership towards the design and implementation of CSR projects (see figure 6.8).

Figure 6.8: The Independent-Samples Mann-Whitney U test on whether the Shell Petroleum Nigeria PLC's Managers Demonstrate positive CSR Leadership Towards the Design and implementation of CSR projects.



- The test also revealed that the proportion of the employees who believe that the case study managers demonstrate positive leadership towards CSR design and implementation is 8% higher than the proportion of the community residents who subscribe to similar view. This result is expected as previous studies have found that senior managers of corporations often exaggerate the

level of support that corporations give to communities (Lemon, Roberts, Raghubir and Winer, 2011; Gordon et al., 2012). This explains the disparity between communities and the Shell Petroleum Nigeria PLC's management in terms of their perceptions of business community relations.

To validate my findings, I subjected the responses data to a further Mann-Whitney U test to establish the μ rank score of the overall sample population and the following result was obtained: (For evidence of this, see table 6.12):

Table 6.12: The Mann-Whitney U Test on whether the Shell Petroleum Nigeria PLC's Managers Demonstrate Positive CSR Leadership towards the Design and implementation of CSR projects.

Total N	70
Mann-Whitney U	387.500
Wilcoxon W	597.500
Test Statistic	387.500
Standard Error	72.908
Standardized Test Statistic	-1.543
Asymptotic Sig. (2-sided test)	.123

- The result showed that when N=70, Mann-Whitney U Test μ rank score of those who believe that managers of the Shell Petroleum Nigeria PLC demonstrate positive leadership towards the design and implementation of CSR projects was 387.500 (39%) which is less than 50% of the selected sample population. This suggests that the probability of the selected sample population

having similar views on the issue in question is only 12% chance of being true.

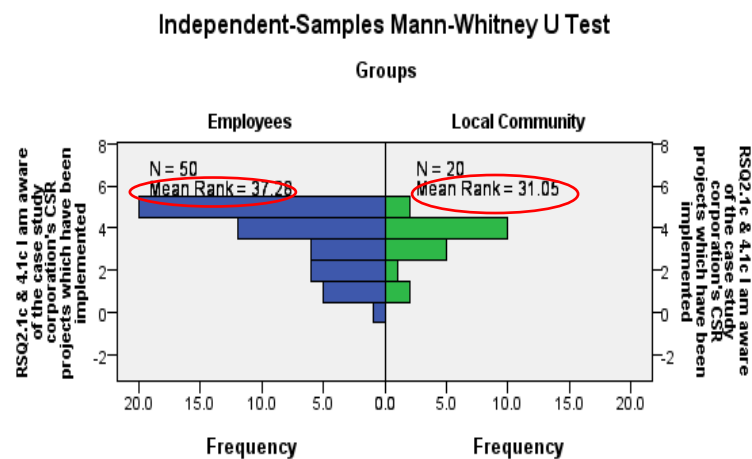
This is a significant disparity in perceptions of the observed sample population regarding the issue in question (See Table 6.12)

6.6: RSQ 2.1c & 4.1c – Are the stakeholder groups aware of CSR projects which have been implemented in communities?

6.6.1: The key points that emerged

- Evidence from Mann-Whitney test result revealed that the μ rank score of employees who are aware of social and environmental projects which the Shell Petroleum Nigeria PLC has implemented was 37.28 (37%) compared to 31.05 (31%) of the community residents (see figure 6.9):

Figure 6.9 – The Independent-Samples Mann-Whitney U Test on Whether the Stakeholder Groups were Aware of CSR Projects which Have Been Implemented in Communities



- These scores also show a σ^2 of 6% in views of the observed groups which is an indication that the level of awareness of the groups regarding the issue in question is asymmetric (See figure 6.9). The proportion of employees who are

aware of implemented social and environment projects in communities is greater than the proportion of the community residents who are aware. The differences in views of the observed sample population may be due to communication barriers. It is likely that the Shell Petroleum Nigeria PLC is implementing social and environmental projects in communities without making the community residents aware.

- To validate my findings, I further subjected the responses data to a further Mann-Whitney U test by examining the μ score of the total sample population (N = 70) and the following results were obtained as presented in table 6.13:

Table 6.13: The Mann-Whitney U Test on the stakeholder groups aware of CSR projects which have been implemented in communities

Total N	70
Mann-Whitney U	411.000
Wilcoxon W	621.000
Test Statistic	411.000
Standard Error	74.267
Standardized Test Statistic	-1.198
Asymptotic Sig. (2-sided test)	.231

- The test showed the mean rank score of 411.000 (41%) of the sample population who are aware of social and environmental projects which the Shell Petroleum Nigeria PLC has implemented in communities. This is an indication

that the level of awareness within the sample population is below 50%, hence, it can be inferred that majority of the sample population are not aware of the social and environmental projects which have been implemented in communities. Again, this finding has a significant implication for the Shell Petroleum Nigeria PLC in the sense that if most of the employees and communities' residents are unaware of implemented projects, this has the tendency of creating a negative publicity for the Shell Petroleum Nigeria PLC and subsequently damage their reputation (See table 6.13)

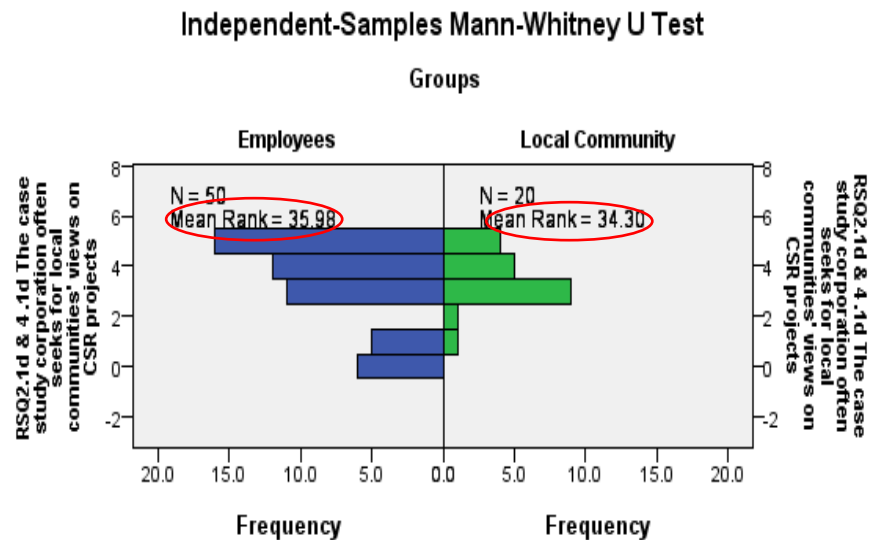
6.7: Theme 2 (Sub theme 2): What are the stakeholder groups' perceptions of the MNC's communities' relations? RSQ 2.1d & 4.1d, 2.1f & 4.1f, 2.1h & 4.1h.

It is important that I run this test as having a CSR designated team within an MNC may contribute to effective implementation of CSR initiatives (Aravossis et al., 2006). In addition, it will enable the corporation to identify, design and implement CSR projects that focus on the specific needs of diverse stakeholder groups interest (Ismail 2009). A good relationship with the communities will enhance mutual respect and facilitates effective CSR implementation process (Aravossis et al., 2006).

6.7.1: RSQ 2.1d & 4.1d - The key points that emerged

- Evidence that emerged from the Mann-Whitney U test results suggests a μ rank score of 35.98 (36%) of employees who believed that the views of the local community residents are sought prior to the design and implementation of CSR projects compared to the mean rank score of 34.30 (34%) of local community residents who subscribe to similar view (see figure 6.10):

Figure 6.10: The Independent-Sample Mann-Whitney U Test on Whether the Local Community People’s Views were Sought Prior to the Design and Implementation of CSR Projects.



- It can be inferred from these results that as much as 64% of employees and 66% of community residents do not believe that the views of the local community residents are sought prior to the design and implementation of CSR projects. Hence, this implies that more than half of the respondents in each of the observed groups do not believe that the corporation often seeks the views of community residents prior to implementation of community projects. If the contrary views expressed in both groups hold, this is an indication of a non-participatory business strategy adopted by the Shell Petroleum Nigeria PLC leadership team in managing the implementation process of CSR projects. This has a significant implication in terms of identifying CSR projects that meet community needs (See Figure 6.10). It also emerged from the Mann-Whitney U test that the proportion of the employees who believed that local community residents’ views are sought prior to design and implementation of CSR projects is 2% more than the proportion of the community residents who subscribe to

similar view. This is an indication of a small variation in views of the respondents on the issue in question.

- To obtain the μ view of the total sample population ($V=70$), I conducted a further Mann-Whitney U test and the result revealed a μ rank score of 476.00 (48%) of the population who believe that the corporation management often seeks for the views of community residents prior to the design and implementation of CSR projects. This suggests that as much as 52% of the observed sample population do not believe that the corporation seeks for the views of community residents prior to design and implementation of community projects (see table 6.14):

Table 6.14: The Independent-Sample Mann-Whitney U Test on Whether the Local Community People’s Views were Sought Prior to the Design and Implementation of CSR Projects.

Total N	70
Mann-Whitney U	476.000
Wilcoxon W	686.000
Test Statistic	476.000
Standard Error	74.496
Standardized Test Statistic	-.322
Asymptotic Sig. (2-sided test)	.747

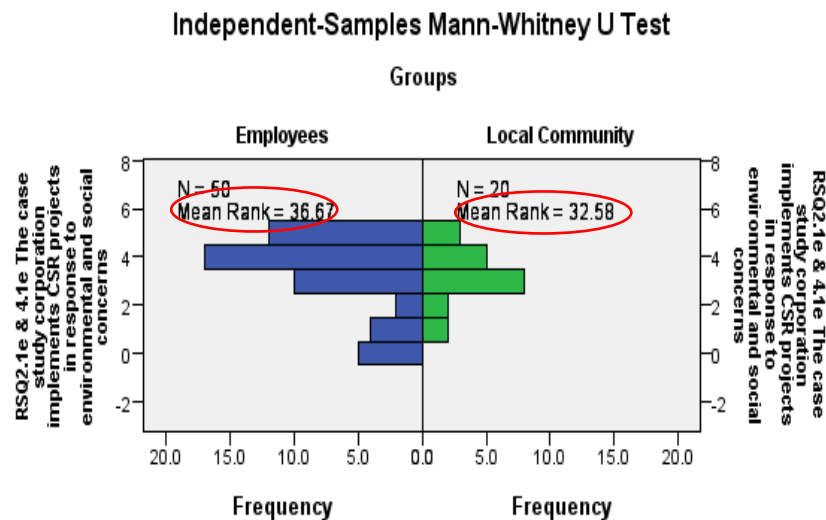
The fact that the Mann-Whitney U test result revealed that the asymptotic significant 2-sided test was .747 suggests that the views expressed by the observed sample population are not symmetrical across the observed groups because the result indicates that the probability of the observed sample population having similar view on the issue in question is 74% true and this is less than the predetermined acceptable 95% confidence level. The reasons for the differences in views regarding the issue in questions will be probed further in my qualitative investigation (See table 6.14)

6.8: RSQ 2.1e & 4.1e -Does the Shell Petroleum Nigeria PLC implement s CSR projects in response to environmental and social concerns?

6.8.1: The key point that emerged

- Evidence obtained from the Mann-Whitney U test also revealed that the μ rank score of the employees who believe that the Shell Petroleum Nigeria PLC implements CSR projects in response to communities' environmental and social concerns was 36.67 (37%) compared to 32.58 (32%) of the community residents. This indicates a variance of 5 (5%) in terms of the differences in views of both groups (For evidence of this, see figure 6.11)

Figure 6.11: The Independent-Sample Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC Implemented Past Projects in Response to Communities' Environmental and Social Concerns.



- It is notable from figure 6.11 above that the proportion of the employees who believe that the Shell Petroleum Nigeria PLC responds to environmental and social concerns in communities is 5% higher than those in local communities who subscribed to similar view. In view of this result, there is a significant

difference in views of the selected sample population regarding the subject of enquiry.

- To obtain the μ responses of the total sample population, I further performed Mann-Whitney U test on the selected sample population and the result shows a μ 441.500 (44%) when $V = 70$ who believed that the corporate implements projects in response to environmental and social concerns as detailed in Table 6.15:

Table 6.15: The Independent-Sample Mann-Whitney U Test on Whether The Shell Petroleum Nigeria PLC Implemented Past Projects in Response to Communities' Environmental and Social Concerns.

Total N	70
Mann-Whitney U	441.500
Wilcoxon W	651.500
Test Statistic	441.500
Standard Error	74.621
Standardized Test Statistic	-.784
Asymptotic Sig. (2-sided test)	.433

- The result of the test suggests that as much as 66% of the observed sample population do not believe that the Shell Petroleum Nigeria PLC implements community projects in response to environmental and social concerns. This is more than half of the total sample population. This finding implies that more than half of the sample population do not believe that the corporation cares

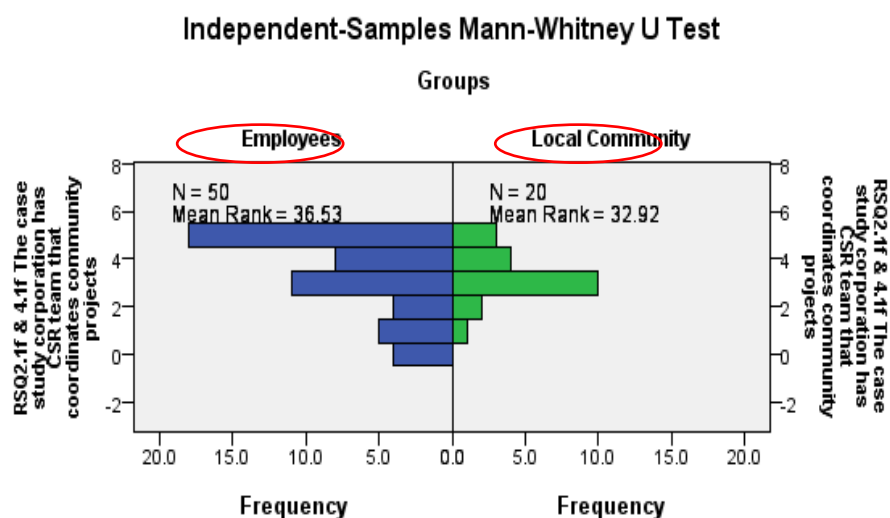
about the environmental and social problems which have engulfed the communities in which the corporation carry out their oil exploration activities. This may create problems for the MNC in terms of maintain a good relationship and gaining the support and trust of the local communities. It may also lead to further violence against the corporation staff and vandalism of the MNC's assets in communities.

6.9: RSQ 2.1f & 4.1f – Does the Shell Petroleum Nigeria PLC has CSR team that coordinates community projects?

6.9.1: The key points that emerged

- Responses to the question on whether the observed groups are aware of an existing team within the Shell Petroleum Nigeria PLC that coordinates communities' CSR projects attracted a more positive response from the employees than the local community residents as presented in figure 6.12:

Figure 6.12: The Independent-Samples Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC Has a CSR Team that Coordinates Communities' Projects



- From figure 6.12, it is evident from the Mann-Whitney U test that the μ rank score of 36.53 (36%) of employees believed that the Shell Petroleum Nigeria PLC has CSR team that coordinates community projects compared to 32.92 (33%) of local community residents who were aware of an existing team within the corporation that coordinates community CSR projects. It could be inferred from this result that as much as 64% of employees and 67% of community residents are not aware of the existing team within the corporation that coordinates community CSR projects. This shows a 7% variation in views of the groups. This suggests that the views of respondents concerning the issue in question is not symmetrical. In addition, when the total observed sample population was tested, the following results were obtained (See table 6.16)

Table 6.16: The Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC Has a CSR Team that Coordinates Communities' Projects

Total N	70
Mann-Whitney U	448.500
Wilcoxon W	658.500
Test Statistic	448.500
Standard Error	74.565
Standardized Test Statistic	-.691
Asymptotic Sig. (2-sided test)	.490

- The Mann-Whitney U test result revealed that as much as 448.500 (45%) of the population are aware of the existence of a team that coordinates the corporation's CSR community projects. This suggests that more than half of the sample population were not aware of the existence of a team that coordinates communities' CSR projects. The result also raised a fundamental question as to the probability of the observed groups having similar view on the issue question? The test result showed that the probability of such being symmetrical is around 49% true. This is an indication that there is a significant difference in views of the stakeholders regarding this issue. The antecedent of the causes of this unawareness among the observed population will be probed further in my qualitative investigation.

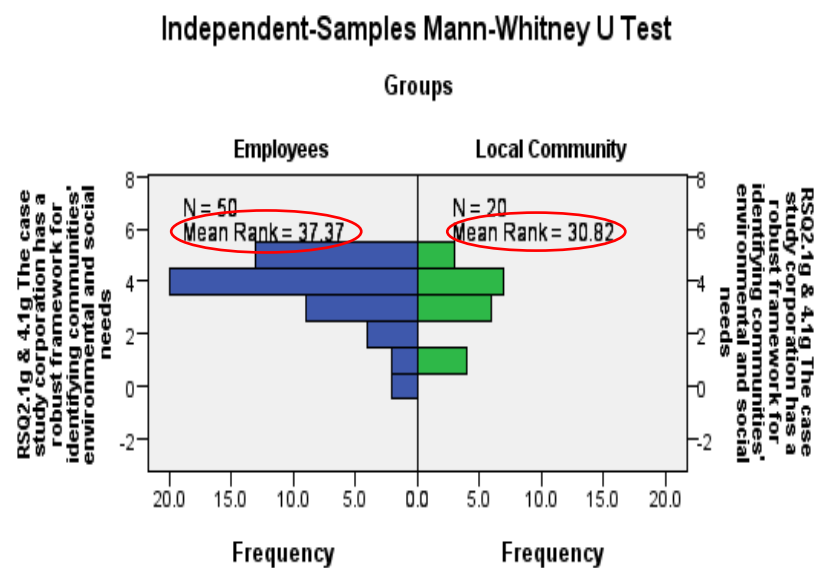
6.10: Theme 2 (sub theme 3): Do the stakeholder groups' perceptions differ on the effectiveness of the Shell Petroleum Nigeria PLC's CSR implementation framework? (RSQ 2.1g & 4.1g, 2.1i & 4.1i, 2.1j & 4.1j)

The tests in this section were conducted to explore views of the stakeholder groups on the effectiveness of the Shell Petroleum Nigeria PLC's existing framework in addressing environmental and social concerns in communities because an effective CSR framework has the tendency to enhance successful CSR implementation process (Aravossis et al., 2006; Ismail 2009; Lemon, Roberts, Raghbir & Winer, 2011). On this note, it is necessary for me to explore the views of the stakeholder groups on the issue.

6.10.1: RSQ 2.1g & 4.1g - The key points that emerged

- The Mann-Whitney U test results revealed that there is a significant difference in views of the observed groups in terms of their awareness of the Shell Petroleum Nigeria PLC's framework for identifying communities' environmental and social needs, the following results were obtained:

Figure 6.13: The Independent-Samples Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC Has a Robust Framework for Identifying Communities Environmental and Social Needs



- The result of the test showed that the μ rank score of the employees who were aware was 37.37 (37%) compared to 30.82 (31%) of the community residents who were aware of the existence of the framework. This suggests that as much as 62% of employees and 69% of community residents are not aware of the existence of a framework for identifying communities' environmental and

social needs. This shows a variation of around 7% in the observed groups' views regarding the issue in question. The proportion of employees who are aware is greater than those of the community residents.

- To obtain the views of the sample population, I adopted the Mann-Whitney U test and the following results were obtained (See table 6.17)

Table 6.17: The Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC Has a Robust Framework for Identifying Communities Environmental and Social Needs

Total N	70
Mann-Whitney U	406.500
Wilcoxon W	616.500
Test Statistic	406.500
Standard Error	73.786
Standardized Test Statistic	-1.267
Asymptotic Sig. (2-sided test)	.205

- The test result revealed that the mean rank score of 406.500 (41%) of those who were aware of the corporation's framework for identifying communities' environmental and social needs. This suggests that more than half of the respondents were not aware of this framework. The test also revealed that the probability of the stakeholder groups having a symmetrical view of the issue

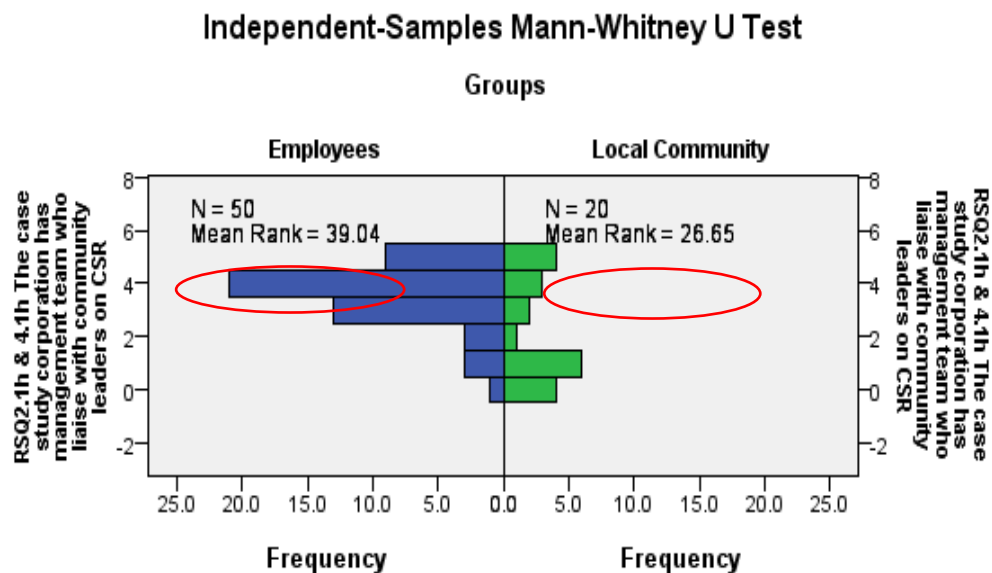
in question is around 20% true. This is an indication of a divided opinion on the issue in question which will have a negative implication in terms of CSR design and implementation processes. This is an issue of concerns which will be probed in my qualitative investigation to ascertain the reasons for this lack of awareness.

6.11: RSQ 2.1h & 4.1h – Does the Shell Petroleum Nigeria PLC has management team who liaise with communities’ leaders on CSR issues?

6.11.1: The key points that emerged

The following test results were obtained (See Figure 6.14):

Figure 6.14: The Independent-Samples Mann-Whitney U test on Whether the Shell Petroleum Nigeria PLC has management team that liaise with communities’ leaders on CSR issues



- The Mann-Whitney U test revealed that the μ rank score of employees who believe that the corporation has a specific management team that liaise with community leaders on CSR issues was 39.04 (39%) for employees compared to 26.65 (27%) of the community residents who subscribed to similar view. This result suggests a 12% variation in views of the two observed groups - the proportion of the employees who are aware of specific management team that liaise with community leaders on CSR issues is 7% higher than the proportion of the community residents who are aware of such team. This again has a significant implication for the business/community relations as well as the ease of identifying and implementing CSR projects that meet the needs of communities.

In order to understand the view of the total sample population, a new set of Mann-Whitney U test was carried out on them and following results were obtained as presented in table 6.18 in the next page.

Table 6.18: The Independent-Samples Mann-Whitney U test on Whether the Shell Petroleum Nigeria PLC has management team that liaise with communities' leaders on CSR issues

Total N	70
Mann-Whitney U	323.000
Wilcoxon W	533.000
Test Statistic	323.000
Standard Error	74.615
Standardized Test Statistic	-2.372
Asymptotic Sig. (2-sided test)	.018

- When the total sample population was subjected to further Mann-Whitney U test, it became evident that only 328.000 (33%) of N=70 were aware of a specific team that liaise with the community leaders on CSR issues. This implies that majority of the sample population (67%) were not aware of the existence of such a team. The reason for this high proportion of those who were unaware of such a team will be probed in my qualitative investigation. It also emerged from the test that there is a significant difference in views of the observed stakeholder groups on the issue in question as the test result showed that the probability of the observed groups having a symmetrical view of the situation is 0% true. This again has implications for the design and

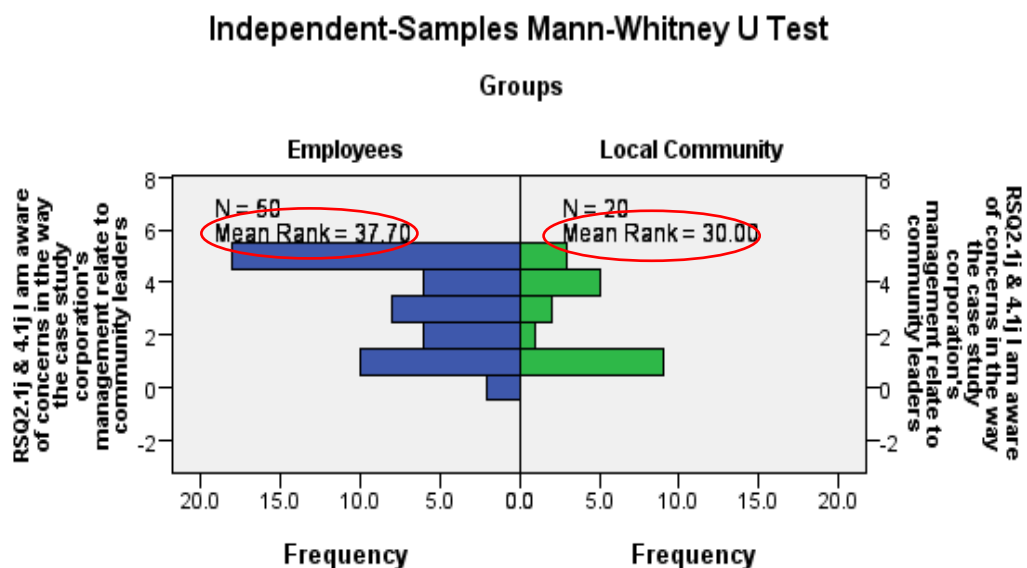
implementation of CSR projects as the beneficiaries of the intended projects and the financier of them differ in their perceptions of the issue in question.

6.12: RSQ 2.1j & 4.1j – Are the respondents aware of concerns in the way the Shell Petroleum Nigeria PLC’s management relate to community leaders?

6.12.1: The key points that emerged

In order to establish whether the observed stakeholder groups were aware of any concerns in the way the Shell Petroleum Nigeria PLC’s management relate to community leaders, an Independent-Samples Mann-Whitney U test was carried out and the following results were obtained (See Figure 6.15)

Figure 6.15: The Independent-Samples Mann-Whitney U Test on Whether the Observed Stakeholder Groups were Aware of any Concerns in the way the Shell Petroleum Nigeria PLC’s Management Relate to Community Leaders.



- The Mann-Whitney U test result revealed that a total of 37.70 (38%) where N=50 of employees are aware of concerns in the ways the Shell Petroleum

Nigeria PLC's management relates to community leaders compared to 30.00 (30%) where N=20 of the community residents who are aware of such concerns. There is as much as 8% variation in views of both groups - the proportion of the employees who are aware of such concerns is 8% greater than that of the community residents who subscribed to similar view.

Hence, when the overall sample population where N=70 was subjected to further Mann-Whitney U tests, the following results were obtained (See table 6.19)

Table 6.19: Mann-Whitney U Test on Whether the Observed Stakeholder Groups were Aware of any Concerns in the way the Shell Petroleum Nigeria PLC's Management Relate to Community Leaders.

Total N	70
Mann-Whitney U	390.000
Wilcoxon W	600.000
Test Statistic	390.000
Standard Error	74.790
Standardized Test Statistic	-1.471
Asymptotic Sig. (2-sided test)	.141

- It became evident that as little as 390.000 (39%) μ score of the observed sample population are aware of those concerns. This implies that majority of the observed sample population (61%) were not aware of the concerns in question. This an indication of significant difference in the perceptions of the observed sample population on the issue in question. Statistically, the test

revealed that the probability of the observed stakeholder groups having a symmetrical view of the issue in question is around 14% true. This again posed a significant barrier to a successful implementation of CSR project.

6.13: Summary of Themes 1 & 2 Findings

It is evident from my findings that the employees and managers of the Shell Petroleum Nigeria PLC largely subscribed to the view that corporations should only implement CSR projects that can create wealth. This may explain reasons why the managers of the Shell Petroleum Nigeria PLC are less concern about CSR issues as their attentions are focused on economic transactions rather than the stakeholder groups' interests and expectations. The divergent views of the managers and communities' residents' expectations of business and society has created barriers to business-community relationships, lack of trust and understanding between communities' residents and management of the Shell Petroleum Nigeria PLC.

While majority of respondents believe that there have been some environmental and social programmes implemented by the Shell Petroleum Nigeria PLC in their communities, almost half of the respondents felt that the managers of the Shell Petroleum Nigeria PLC did not take an active role in the designing and implementation of CSR programmes and nearly half of the communities' residents and leaders felt their views were not sought for prior to implementations of the corporation's CSR projects.

It also emerged from the investigation that a substantial proportion of managers and employees of the Shell Petroleum Nigeria PLC did not envisage the need to engage the communities' residents and leaders in CSR implementation process due to them no having basic education. The employees and managers' orientations created a barrier

to communication between the manager, employees of the Shell Petroleum Nigeria PLC, and communities' residents, particularly on CSR issues.

The investigation revealed that there was a consensus amongst the communities' residents and leaders that CSR programmes are often implemented in response to communities' concerns which is an indication that the MNC's current CSR framework does not have the mechanism to automatically identify social and environmental issues in communities. One would have expected the appointed communities' leaders to facilitate a process of raising concerns on CSR issues to the MNC's management, but the lack of respect demonstrated by the managers of the MNC's towards these leaders has hindered the effectiveness of the process. Based on these findings, there is enough evidence to suggest that the Shell Petroleum Nigeria PLC current CSR implementation framework is ineffective in addressing social and environmental concerns in communities because an effective strategy would consider CSR design and implementation as a change process that involves an organisation moving from its current to a future state (George & Jones, 1996). It is more of a strategy that an organisation adopts to align its business activities with the divergent demands of its business and social environment through the identification and management of its stakeholders' expectations (Dawson, 2003). As postulated by Burnes (2004), a coherent CSR strategy should involve a gradual learning process that provides the opportunity for managers to understand specific context and confluence of stakeholders' expectations. To achieve this, it is essential that managers of the Shell Petroleum Nigeria PLC become committed and are aware of the context and their stakeholder groups' expectations. In addition, they must recognise the fact that the implementation of a change is likely to shape their organisation's business environment (Mitleton-Kelly, 2003) because CSR practices are an evolutionary and

recursive activity that is acting and reacting on and with the business environment (Maon & Swaen 2010). It is a cyclical process from preparation to transformation and implementation to results (Khoo and Tan 2002). This implies that the Shell Petroleum Nigeria PLC CSR design and implementation strategies need to embrace the Lewin's (1951) three stages of change model: unfreezing, moving, and refreezing. The stages require managers to move away from past practices that are associated with the *status quo* as it will enable them to uncover a long-held, unchallenged, cultural assumptions regarding their perceived '*right way of doing things*' (Schein, 1992) and guide them towards a new set of assumption (Lewin, 1951). In this context, managers are expected to be convinced of the need to adopt a CSR orientation as part of the change process. In addition, the process must ensure that managers and employees of the Shell Petroleum Nigeria PLC are made aware of the need to be consistently reflecting on the corporation's past strategies and approaches to business instead of just adapting to their new business environment (Bell, Whitwell & Lukas, 2002). For instance, in theme 1, it was evident that the stakeholder groups have divergent views on what constitutes CSR and the motives for CSR agenda. While some based their views on a market-based culture in which organisations respond to a risk associated with society impact of their business practices (Mazurkiewicz, 2004) other groups subscribed to the value-based philosophy in which ethical norms are deemed important in the conduct of business activities (Angle, Mitchell & Sonnenfield, 1999; Waldman & Siegel, 2005). In addition to the ethical norms, managers and employees are also expected to bring with them to the workplace their own self values (Robertson, 1991). Unfortunately, results of the survey carried out during my investigation revealed an organisation's CSR framework that is contrary to the later.

6.14: THEME 3 – WHAT WERE THE PERCEPTIONS OF THE STAKEHOLDER GROUPS OF THE SHELL PETROLEUM NIGERIA PLC EVALUATION FRAMEWORK? RSQ 2.2abcde & 4.2abcde

To critically review the Shell Petroleum Nigeria PLC existing evaluation framework, the following questions became issues of significance:

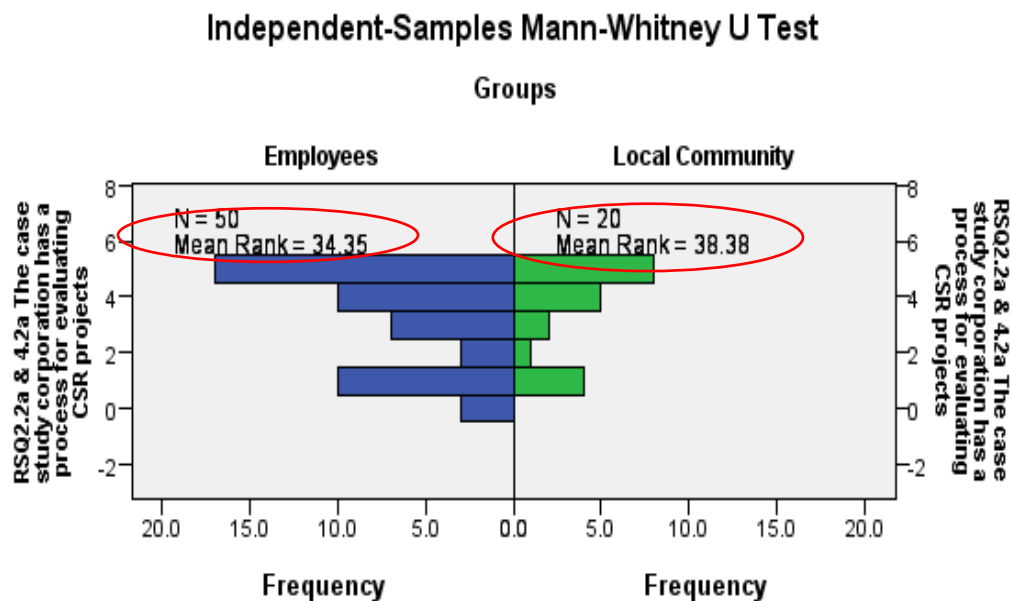
- a) Are the implemented CSR programmes solving the environmental and social problems in communities in which they operate?
- b) Is the existing evaluation framework enabling the organisation to know whether the metrics adopted in evaluating their CSR programmes are consistent with their good business principles? (Carroll 1991; Aravossis et al., 2006; Ismail 2009). These are important questions that I reflected upon to review the existing CSR evaluation framework using the Mann Whitney U's non-parametric tests because of my small sample size. The results are presented in the next page.

6.14.1: Theme 3 (Sub theme 1) RSQ 2.2a & 4.2a- What are the perceptions of the employees and local communities' residents about the Shell Petroleum Nigeria PLC's CSR evaluation process?

6.14.2: RSQ 2.2a & 4.2a - The key points that emerged:

In order to have an overview of the perceptions of the stakeholder groups about the Shell Petroleum Nigeria PLC's CSR evaluation process, I subjected the groups to independent samples Mann-Whitney U test and the results are as shown in figure 6.16

Figure 6.16: The Independent-Samples Mann-Whitney U Test on the perceptions of the Stakeholder Groups on the Shell Petroleum Nigeria PLC's CSR Evaluation Process.



- The Mann-Whitney U test results revealed a μ rank score of 34.35 (34%) where N=50 of employees compared to 38.38 (38%) where N=20 f the community residents who believe that the Shell Petroleum Nigeria PLC has a CSR

evaluation process for evaluating community CSR projects. This suggests that as much as 66% of employees and 62% of the community residents are not aware of the existence of such a process within the corporation. This indicates a 4% variation in the observed groups' views, and this has significant implications for the corporation as this has the potential of damaging their business/community relationship.

To obtain the overall views of the total sample population, I subjected the collected responses data to further Mann-Whitney U test and the following results were obtained (See table 6.20)

Table 6.20: The Mann-Whitney U Test on the perceptions of the Stakeholder Groups on the Shell Petroleum Nigeria PLC's CSR Evaluation Process.

Total N	70
Mann-Whitney U	557.500
Wilcoxon W	767.500
Test Statistic	557.500
Standard Error	74.354
Standardized Test Statistic	.773
Asymptotic Sig. (2-sided test)	.439

- The result showed a μ score of 557.500 (56%) of the population who were aware of the existence of evaluation processes for evaluating communities'

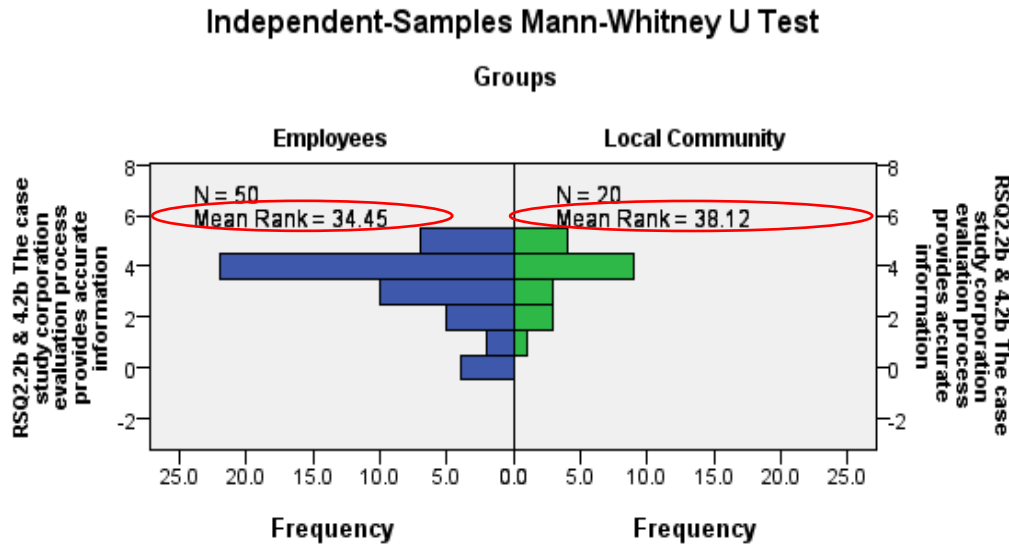
projects. This suggests that more than half of the observed sample population are aware of evaluation processes within the corporation but more than 40% are not aware of such a process and this is an issue for the Shell Petroleum Nigeria PLC in terms maintaining a good business/society relationship. The result also showed that the observed stakeholder groups differed in their views. For instance, it was revealed in the test that the probability of the stakeholder groups having a symmetrical view of the situation is about 44% true. This result portends a significant implication for CSR evaluation process because it shows lack of agreement and understanding between the financier and the prospective beneficiaries of the CSR investments.

6.15: RSQ 2.2b & 4.2b – Does the Shell Petroleum Nigeria PLC evaluation process provides accurate information?

6.15.1: The key points that emerged

In order to have an overview of the perceptions of the stakeholder groups on whether the Shell Petroleum Nigeria PLC's CSR evaluation process provides accurate information, I subjected the groups to independent samples Mann-Whitney U test and the results are as shown in figure 6.17.

Figure 6.17: The Independent-Samples Mann-Whitney U test on Whether the Shell Petroleum Nigeria PLC evaluation process provides accurate information.



- The Mann-Whitney U test revealed a μ rank score of 34.45 (34%) of employees compared to 38.12 (38%) of community residents who believe that the process is effective in collecting accurate information. This demonstrates that as much as 66% of employees and 62% of community residents who believe that the evaluation process provides accurate information. I also noted from the test result that there is as much as 4% variation in views of the observed groups. This is an indication that the views of the respondents concerning this issue is asymmetric. This also implies that majority of the respondent feel that their voices are not heard because if majority of the respondents in both groups do not believe that corporation's evaluation process provides accurate information, this suggests that there is a problem with the feedback process which is meant to be a platform for communities and staff of the corporation to express their views of CSR implemented projects.

To obtain the overall views of the total sample population, I subjected the collected responses data to further Mann-Whitney U test and the following results were obtained (See table 6.21)

Table 6.21: The Mann-Whitney U Test on the perceptions of the Stakeholder Groups on whether the Shell Petroleum Nigeria PLC's CSR Evaluation Process provides accurate information.

Total N	70
Mann-Whitney U	552.500
Wilcoxon W	762.500
Test Statistic	552.500
Standard Error	73.025
Standardized Test Statistic	.719
Asymptotic Sig. (2-sided test)	.472

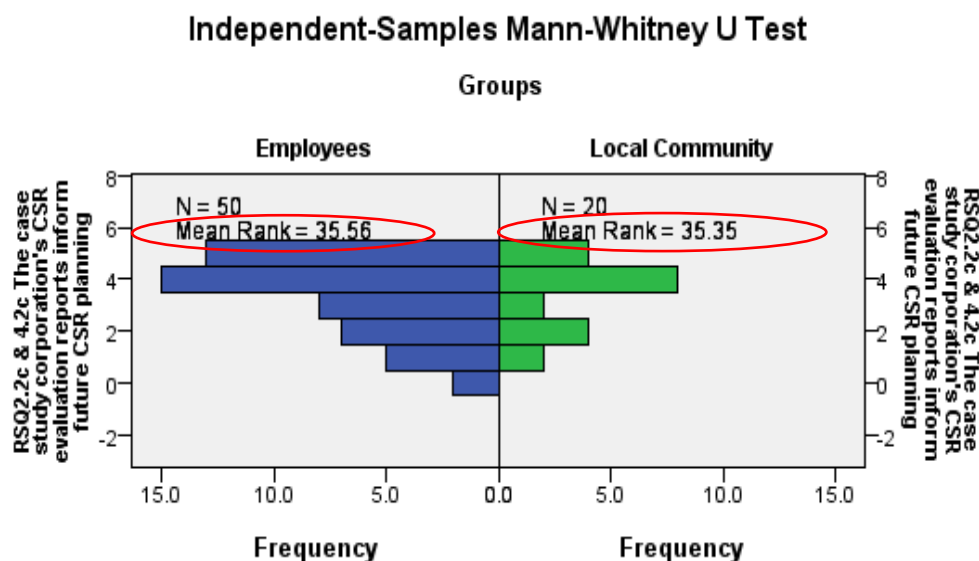
- In terms of the average view of the total sample population, the Mann-Whitney U test μ rank score was 552.500 (55%) of the population who believed that the evaluation process provides accurate information. Although, more than half of the observed sample population believed that the process provides accurate information, the 45% that perceive otherwise is a cause for concern. This explains the reason why the test result revealed that the probability of the observed groups having a symmetrical view of the issue in question is around 47% true.

6.16: RSQ 2.2c & 4.2c – Do the corporation’s CSR evaluation reports inform future CSR planning?

6.16.1: The key points that emerged

In order to have an overview of the perceptions of the stakeholder groups on whether the Shell Petroleum Nigeria PLC’s CSR evaluation reports inform future CSR planning, I subjected the observed stakeholder groups to independent samples Mann-Whitney U test and the results are as shown in figure 6.18

Figure 6.18: The Independent-Samples Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC’s CSR evaluation reports inform future CSR planning



- The Mann-Whitney U tests revealed that the μ rank of employees who believe that the corporation’s CSR evaluation reports inform future CSR planning is higher than the proportion of local community residents who subscribed to similar view because an average of 35.56 (36%) of employees compared to the mean rank score of 35.35 (35%) of the community residents who share similar

view. This suggests that as much as 64% of employees and 64% of the community residents do not believe that the corporation's CSR evaluation reports inform future CSR planning. This suggests that in each of the groups' population, more than half do not have the view that the corporation's CSR evaluation reports inform future planning.

To articulate the views of the total sample population (N=70) I subjected my responses data of those who believe that the Shell Petroleum Nigeria PLC has a CSR evaluation process to a further Mann-Whitney U test. The following results were obtained (See table 6.22)

Table 6.22: The Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC's CSR evaluation reports inform future CSR planning

Total N	70
Mann-Whitney U	497.000
Wilcoxon W	707.000
Test Statistic	497.000
Standard Error	74.679
Standardized Test Statistic	-.040
Asymptotic Sig. (2-sided test)	.968

- The result showed a μ rank score of 497.000 (50%) of the observed respondents believe that the corporation's CSR evaluation reports inform

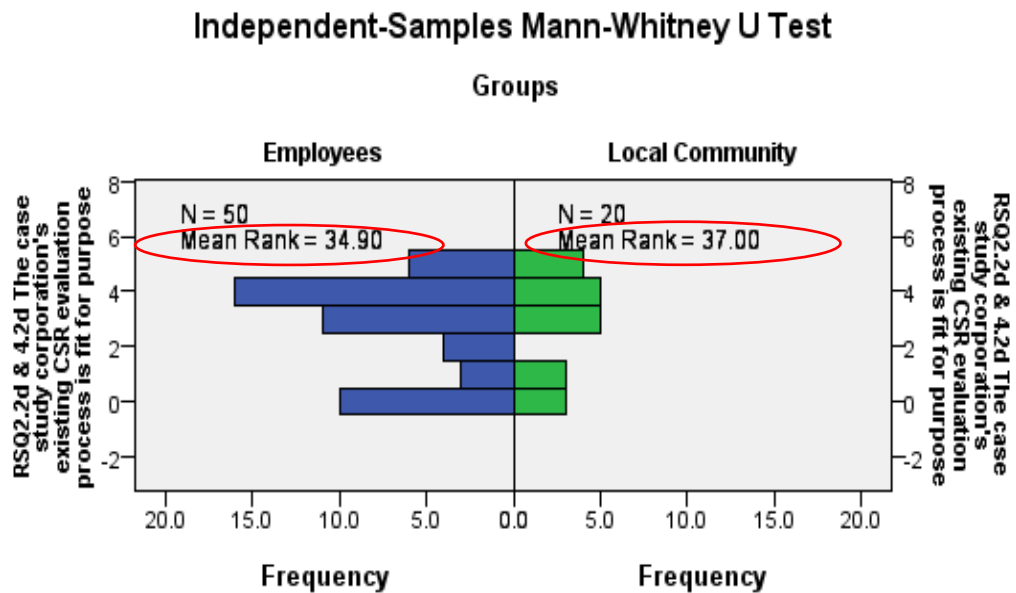
future planning. This suggests that half of the sample population do not believe that the corporation's CSR evaluation reports inform future planning. The difference in the individual group and total sample population mean scores is largely dependent on the difference in sample sizes. For instance, the individual group sample sizes are unequally distributed (Employees N=50 compared to Community resident sample where N=20 and total sample population was N=70). This largely impacted on the outcomes of the test in terms of its inconsistent mean rank scores.

6.17: RSQ 2.2d & 4.2d – Is the Shell Petroleum Nigeria PLC's existing CSR evaluation process fit for purpose?

6.17.1: The key points that emerged

In order to have an overview of the perceptions of the stakeholder groups on whether the existing Shell Petroleum Nigeria PLC's CSR evaluation process is fit for purpose, I subjected the observed stakeholder groups to independent samples Mann-Whitney U test and the results are as shown in figure 6.19

Figure 6.19: The Independent-Samples Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC's Existing CSR Evaluation Process is Fit for Purpose



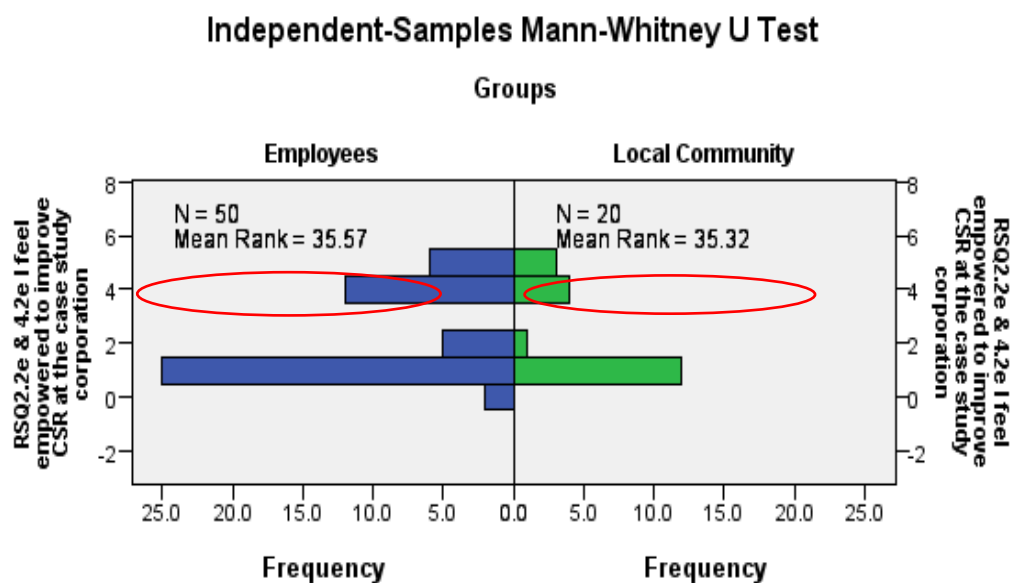
- On the issue of whether the Shell Petroleum Nigeria PLC's existing CSR evaluation process is fit for purpose, the μ rank score of the employees who believe that it is fit for purpose is as much as 34.90 (35%) compared to the μ rank score of 37.00 (37%) for local community residents. This is an indication that as much as 65% of employees and 63% of the community residents do not believe that the existing evaluation process is fit for purpose. If majority of the corporation staff feel that the existing evaluation process is not fit for purpose, that implies that they do not have confidence in the process, and this is a cause for concern.

6.18: RSQ 2.2e & 4.2e – Do you feel empowered to improve the Shell Petroleum Nigeria PLC’s CSR evaluation process?

6.18.1: The key points that emerged

In order to have an overview of the perceptions of the stakeholder groups on whether the existing Shell Petroleum Nigeria PLC’s CSR evaluation process is fit for purpose, I subjected the observed stakeholder groups to independent samples Mann-Whitney U test and the results are as shown in figure 6.20.

Figure 6.20: The Independent-Samples Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC’s Stakeholder Groups felt empowered to improve the Shell Petroleum Nigeria PLC’s CSR evaluation process



- On the question of whether the employees and community residents feel empowered to improve the corporation’s CSR evaluation process, the Mann-Whitney test μ rank scores of employees who were in favour of this was 35.57 (36%) compared to 35.32 (35%) of the community residents. This result

demonstrates that more than half of each group's sample population do not feel empowered to influence the Shell Petroleum Nigeria PLC's CSR decisions. This again suggests that CSR decisions are largely taken by management without involving the staff and community residents in the decision-making process. The implication of this is that staff may feel undervalued and community residents may also feel undervalued and written off by the corporation. The CSR decisions taken by the management may be viewed by the community residents as imposition of the corporation's management choices which may not necessarily meet their needs and expectations.

To identify the proportion of the total sample population who felt empowered to improve the corporation's CSR evaluation process, a Mann-Whitney U test was conducted which revealed the following results (See table 6.23)

Table 6.23: The Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC's Stakeholder Groups felt empowered to improve the Shell Petroleum Nigeria PLC's CSR evaluation process

Total N	70
Mann-Whitney U	496.500
Wilcoxon W	706.500
Test Statistic	496.500
Standard Error	70.405
Standardized Test Statistic	-.050
Asymptotic Sig. (2-sided test)	.960

The test results showed that as little as 496.500 μ score of the observed sample population (49%) felt empowered to improve the Shell Petroleum Nigeria PLC decisions and more than half of the sample population felt otherwise. This is an indication of the corporation's management's decision-making process that is not inclusive. This has a severe negative implication for the corporation in terms of designing and implementing coherent and beneficial CSR projects.

6.19: Summary of theme 3 findings

A quarter of the staff of the Shell Petroleum Nigeria PLC do not believe that the corporation currently has a robust evaluation framework that would enable them to reflect accurately on the success or failure of their CSR programmes. As much as the same percentage do not believe that the existing evaluative framework set up by the Shell Petroleum Nigeria PLC provides enough information that could inform the corporation's future CSR decisions. A reasonable proportion of the staff do not feel that the existing evaluative framework gives them the opportunity to contribute to the evaluative framework discourse. Based on the communities' residents' responses, it is reasonable to suggest that majority of them do not feel involved in the corporation's CSR programmes' evaluation processes and do not have access to the corporation's CSR evaluation reports. These are fundamental issues that need to be addressed.

There is enough evidence from the findings of my quantitative investigations to suggest that a considerable proportion of the Shell Petroleum Nigeria PLC's employees and managers do not believe that the corporation currently has an effective evaluation framework that would enable them to reflect accurately on the success or failure of their CSR programmes. In addition, a substantial proportion of them were of the view that the existing CSR evaluation framework does not provide enough information that informs future CSR planning. Realistically, to improve CSR strategy, organisations are expected to base their evaluation framework on measuring, verifying and reporting since the whole essence of CSR evaluation is to determine what is working well, why, and to establish strategies to ensure that the process continues to be effective (Maon & Swaen, 2010). This implies that managers and employees must be interested in investigating what and why it is not working well; be prepared to

explore barriers to success and what can be changed to remove them. They must also cultivate the culture of consistently revisiting initial CSR goals and adopting new initiatives that are deemed important from time to time (Government of Canada, 2006) as regular review of CSR activities will enable stakeholder groups to be updated of the progress made as well as provides the opportunity to showcase new activities (Maon & Swaen, 2010). Following the finding of my investigation, there is enough evidence to suggest that the existing Shell Petroleum Nigeria PLC evaluation framework displayed a process that does not have the mechanism that enables the MNC to match their CSR performance with the stakeholder groups' diverse expectations. As such, there is a need to overhaul the MNC's CSR evaluation framework to make it fit for purpose.

CHAPTER 7 - FINDINGS FROM QUALITATIVE INTERVIEWS

7.1. Introduction

To clarify the ambiguities in the participants' responses to some of my quantitative survey questions, I considered the adoption of qualitative approach to probe the respondents further on those issues. The process involved the conduct of face-to-face interviews with the Shell Petroleum Nigeria PLC's stakeholder groups on specific aspects of my quantitative surveys. The interview questions were organised in themes:

Theme one – focused on research questions 1 and 3. The conversation centred on the stakeholder groups' CSR philosophy as their responses to this aspect of the question were limited in quantitative surveys. Based on the noted divergent philosophical views of stakeholder groups, as revealed in my quantitative findings, coupled with Gordon et al.'s (2012) finding which suggests that there are conflicting internal and external stakeholders' philosophical views of CSR as discussed in the literature review chapter (See section 4.1.1) of this study, that research suggests that corporations' decision to formulate and design CSR programmes that satisfy all stakeholder groups' needs is usually influenced by their CSR philosophy (Gordon et al., 2012). Based on this finding, I explored the Shell Petroleum Nigeria PLC's managers and other stakeholders' perceptions on factors that influence their CSR agenda. Although, the stakeholder groups' views on the primary responsibility of a business to communities had been investigated in the quantitative survey, the responses did not provide enough information to support their positions. Following my discussion in the methodology chapter on the need to further explore the gathered quantitative survey data if there are ambiguities in responses, it became important for me to provide a platform that presented opportunities to capture the missing information. As such, I structured my qualitative interview to cover all segments of the stakeholder groups in line with the

qualitative interview structure noted in my methodology chapter table 5.12. Hence the arrangement of the segments of the qualitative interview is as presented in figure 7.1.

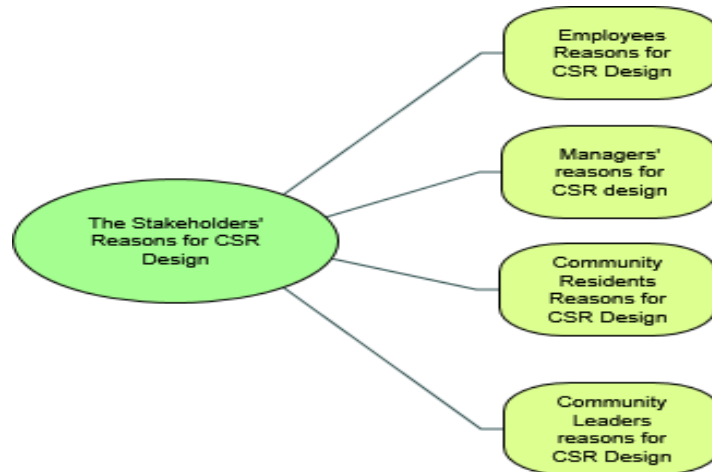


Figure 7.1: The Stakeholders' Groups' Perceived CSR Drivers

Theme two focused on the Shell Petroleum Nigeria PLC's stakeholder groups' perceptions about the Shell Petroleum Nigeria PLC CSR implementation process. This aspect of my qualitative enquiry is important because the process of implementing CSR programmes in corporations is usually challenging because it is an organisational change process that involves transcending from the present to a future state (George & Jones, 1996; Dawson, 2003). Burnes (2004) also highlights that the process is usually geared towards aligning organisations with the dynamic demands of businesses and social environment by identifying and managing stakeholder expectations. This suggests that it is a complex process in which the ability of corporate managers to understand the specific context and divergent expectations of stakeholders has the tendency of ensuring that the implementation process is beneficial and supported by appropriate mechanisms. It is therefore important that managers and employees understand and are committed to CSR cause (Mitleton-Kelly, 2003). Based

on these assumptions, the conversations I had with the stakeholder groups on implementation process were split into four namely: the employees, managers of the Shell Petroleum Nigeria PLC, community residents and their leaders. The views of the stakeholder groups were sought on the corporation's CSR implementation strategy.

Theme three focused on the stakeholder groups' views of the Shell Petroleum Nigeria PLC's CSR evaluation framework. This is an important aspect of CSR programmes as it enables management and other stakeholder groups of corporations to measure the impact that implemented CSR programmes have on them. This process can be a challenging task for managers in corporations as it involves management asking themselves whether they have achieved their CSR targets in terms of improving the circumstances and livelihood of communities and individuals as well as trying to establish whether their business practices are aligned to good business principles. These are fundamental questions that would enable managers to ascertain the extent to which their evaluation framework corresponds to the process of aligning and embedding CSR programmes into corporates' business strategies (Edie Newsroom, 4 March 2016.). In addition, it enables managers to establish the most feasible way of monitoring and measuring the impact of their CSR activities. In view of this, it is essential that I find out more about the Shell Petroleum Nigeria PLC's CSR evaluation process. To this extent, the interviews were arranged to include management and employees of the Shell Petroleum Nigeria PLC as they are the only stakeholder groups who are directly involved with the process. Hence the interviews were structured to include the case study employees, managers, community residents and their leaders. The conversations I had with these stakeholders centred on their views of the Shell Petroleum Nigeria PLC's CSR evaluation framework.

To simplify the analysis of respondents' views on the selected quantitative questions, the management, employees of the Shell Petroleum Nigeria PLC, the communities' residents and leaders were interviewed. Essentially, the process facilitated the exploration of the stakeholder groups' perceptions on the Shell Petroleum Nigeria PLC's CSR design, implementation and evaluation processes.

Consequently, analysis of my interview data was processed using NVivo software. The software allowed me to organise, store, code and retrieve my interview data (Bryman & Bell, 2007). In addition, it enabled me to gather evidence from transcribed interview data to support my findings. The advanced data management functions of the software made it possible for me to run text query search as well as identified the most frequently used words and the context in which those words were used during my interviews. To this extent, my interviews were organised into three themes:

7.2. Preliminary Analysis of Qualitative Data

I conducted the preliminary analysis of my qualitative data to gain an insight into respondents' views during interviews. I looked closely at their most frequently used words by adopting the word lists and its Key Words in Context (KWIC) function of NVivo tool to highlight the words that were used more frequently than others during the interviews. This indicates that they are words that respondents considered to be paramount to the issue of enquiry (Bernard & Ryan, 2010). Hence, these words are presented in figure 7.2



Figure 7.2: The Most Frequently Used Words During Interviews

Figure 7.2 shows the most frequently used words during the qualitative interviews with the stakeholder groups. These words are essential in this study as the analysis of the context in which they have been used presented a clear evidence of the stakeholder groups' views of the corporation's CSR strategies. Hence, evidence from the word cloud indicates that the respondents' frequently used words are people, leader, corporate, oil, projects that are displayed in order of their significance through their sizes. One of the weaknesses of the use of this tool is that even though the words search is useful at visually displaying words that are most frequently used during interviews, it does not display the weighting of those words. Hence, this presents a challenge to me as it did not show the significance of each word. As such, I ran text search queries on the 8 most frequently used words during my interviews and the results are as presented in table 7.1

Table 7.1: The Weighting of Most Frequently Used Words During the Interviews

Word	Count	Weighted Percentage (%)
People	62	2.09
Leader	44	1.48
Oil	37	1.25
Corporate	37	1.25
Projects	28	0.94
Time	22	0.74
Process	21	0.71
Case	18	0.61
Feel	18	0.61
Organisation	17	0.57
Face	15	0.51
View	15	0.51
Saying	15	0.51
Water	14	0.47
Programmes	14	0.47
Done	13	0.44
Help	13	0.44
Problems	10	0.34
Financial	10	0.34

Source: Author Design

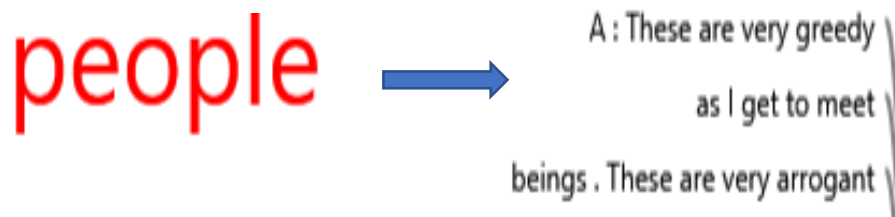
Table 7.1 Continues

Word	Count	Weighted Percentage (%)
Aware	13	0.44
Course	13	0.44
Good	12	0.4
Design	12	0.4
extent	12	0.4
Really	12	0.4
Report	12	0.4
School	12	0.4
Land	11	0.37
Needs	11	0.37
Operating	11	0.37
Environmental	11	0.37
Area	10	0.34
Read	10	0.34
Believe	10	0.34
Hospital	10	0.34
Evaluation	10	0.34
Location	9	0.3

Source: Author Design

Analysis of the frequently used words showed that the word *'people'* in the interviews was used **62** times which represent 2.09% of the total words frequently used. This is because CSR is Corporate social responsibility (CSR) is a mechanism that businesses use to assess the impact they have on society which then inform them on the measures to put in place to support all their stakeholder groups (**People**) as well as actively engaged in environmental issues. Despite its relatively new name, it is not a new concept; some businesses already had ethical and social aims in place before CSR became a phenomenon (Carroll, 2016). This suggests that it is an important aspect of the Shell Petroleum Nigeria PLC CSR design and implementation processes. For instance, during the qualitative interviews, it became apparent that the Shell Petroleum Nigeria PLC's employees and managers were consistently referring to the community residents and their leaders as 'these people'. This is an indication that the managers and employees of the Shell Petroleum Nigeria PLC do not value the local community people and their leaders. Hence, this type of behaviour is contrary to the Edward & Willmott, (2011) notion that for a business to be successful in today's world, it must be aware of the responsibility it has towards its diverse stakeholders and understands that it must strive to meet these needs. I viewed the way the word 'these people' was used to signify their lack of respect and assumption of inferiority connotation. On the part of the community residents and their leaders, the word 'people' was also frequently used during the interviews. In my attempt to understand the context in which the word was used, I ran the NVivo text search query and it was revealed that the word was used by community residents in a negative way (see figure 7.3 next page).

Figure 7.3: NVivo Text Search on the Community Residents' use of the Word 'People'



people → A : These are very greedy
as I get to meet
beings . These are very arrogant

Source: Author Design

From the text search result, it is evident that the community residents kept referring to the employees and managers of the Shell Petroleum Nigeria PLC as '**greedy and arrogant people**' which is an indication of their negative view of managers and employees of the corporation. The word was used that way by the community residents and their leaders to voice their dislikes of the way they were treated by the corporation's managers as well as the explicit demonstration of a poor relationship that exists between the community residents and the corporation's managers. This sort of behaviour is contrary to the conclusion of Zenisek (1979) suggestion that MNCs should recognise that business and society are interdependent and co-exist as businesses obtain societies' resources to fulfil their economic obligations and changing social goals (Steiner, 1972; Donaldson, 1982; Fredrick et al., 1988). In the discourse, business and society are viewed as implicitly bound by a reciprocal social contract which form the core idea of corporate social responsibility (Fredrick et al., 1988). Unfortunately, the results of the face to face interview has confirmed that the managers of Shell Petroleum Plc have not taken the enumerated suggestion in forming a positive relationship with their host communities. The consequent of this is that, it has created

a hostile business – society relationship as well as fuelled increase in protests and vandalization of the Shell Petroleum Plc's resources as well as bad publicity

From the preliminary analysis of interviews texts, it emerged that both the employees, local community residents and their leaders were consistently referring to each other as these people in a derogatory manner (For evidence of this, see Figure 7.4, page 233). This shows that the significance of 'people' in the context of this enquiry as it is not only synonymous with one observed stakeholder group but to all segments of the stakeholder groups. This suggests that to implement a successful CSR programme, the process must have an element of human interaction in which dialogue is essential to the process of finding out what, how and when it is to be design, implemented and evaluated (Carroll, 1991). It should not be a monolithic decision taken by the management. The analysis of the use of the word also revealed that they were used in a negative way as the employees and managers of the Shell Petroleum Nigeria PLC were referring to the community residents as local and uneducated people who know little or nothing about CSR (Appendix 47).

Moreover, the word '**leader**' was used **44** times (1.48%) in the interview texts because, most of the CSR projects that have been implemented by the Shell Petroleum Nigeria PLC were carried out with the community leaders' knowledge. The word '**leader**' was not used in a positive way as both the employees and managers of the Shell Petroleum Nigeria PLC thought that the community leaders are corrupt. A few of the corporation's managers were of the view that the community leaders are mostly in pursuit of their personal interests rather than the interest of their people. This emerged during the face-to-face interviews which I conducted with the employees of the Shell Petroleum Nigeria PLC as a few of them were making references to series of events in which funds for community projects had been given to leaders for implementation and

those projects were never carried out as the funds were perceived by a few of the employees to have been shared by community leaders (For evidence of this, see employee E's comment, in section 7.4.1.4). This may explain the reason for the recurrence of the use of the word '**leader**' during the interviews.

In addition, the words '**oil**' and '**projects**' appeared **37** (1.25%) and **28** (0.94%) times respectively in the interview texts which is an indication that these two words are crucial to the topic of my enquiry. From my perspective, these two words were used positively as the managers of the Shell Petroleum Nigeria PLC were convinced that the extraction of oil within communities have brought some positive contribution to the local economy in terms of providing job opportunities for the communities' residents.

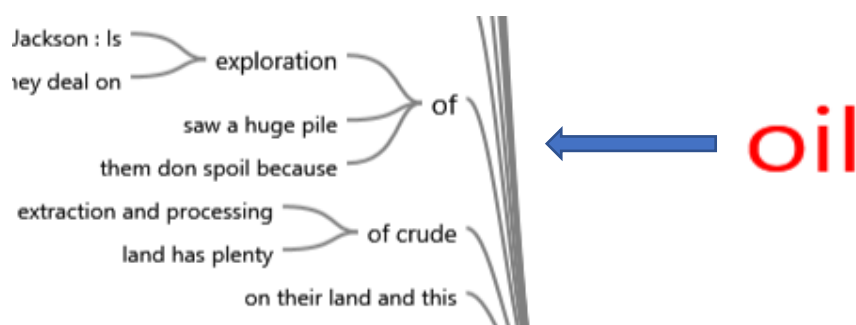


Figure 7.4 Text Search Query for the word 'Oil'

The word 'oil' also became significant during my interviews as the interviewees viewed the word as the main reason for the existence of the Shell Petroleum Nigeria PLC in the Niger-Delta region of Nigeria. It was also revealed that despite the acceptance by all stakeholder groups of the need for the corporation to operate as a business entity, they believed that the corporation's activities have caused environmental degradation in communities.

From the NVivo text search result, the use of the word ‘oil’ is synonymous with the oil extraction in the Niger-Delta area and the effect of such activities on community residents and their natural resources such as water, land and vegetation. As can be seen in the text search in figure 7.4, the community residents emphasised how the oil extraction and processing in their community has damaged their land. They also expressed how the oil waste was seen floating and scattered all over their waters which according to them has led to the contamination of their land and waters. To this extent, the use of the word ‘oil’ by the local community residents has been very negative.

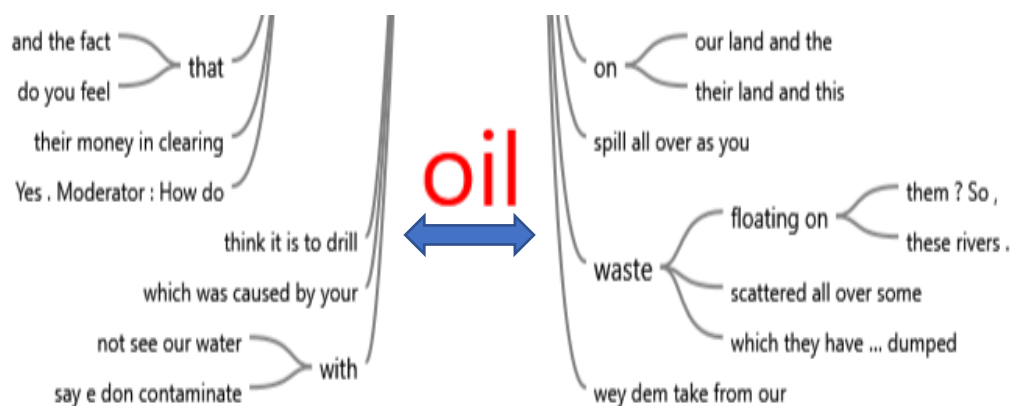


Figure 7.5: Text Search Query on ‘oil’ and The Context in Which It Was Used During Interviews

In table 7.1, the word ‘**projects**’ resonates in the conversations as the central theme of this enquiry is CSR programme design, implementation and evaluation processes. CSR initiatives are tasks which MNCs often embark upon in communities and which forms part of their business strategic plans. As such, I was not surprised to see

‘projects’ being mentioned in the interviews. The word was used in a positive manner as the managers were eager to emphasise their contributions to the local communities.

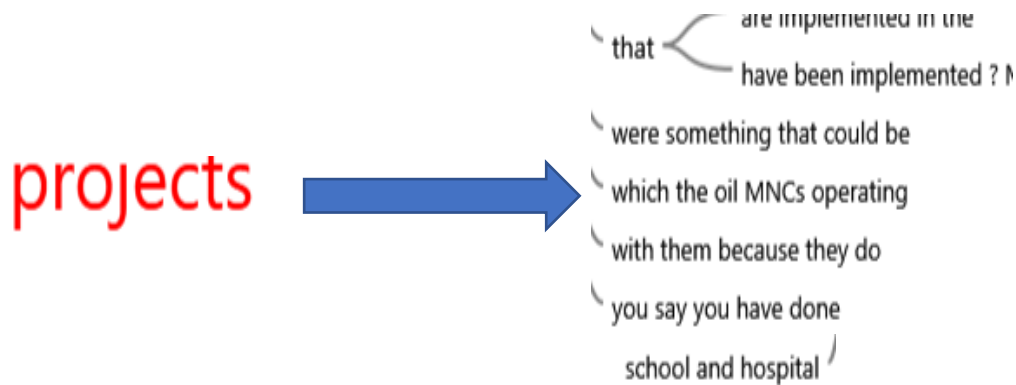


Figure 7.6 Text Search Query on ‘Projects’ and The Context in Which It Was Used During Interviews

As far as the managers of the Shell Petroleum Nigeria PLC are concerned, the corporation has implemented good projects in the communities where they extract oil. This contrasts with the perceptions of the community residents as they were of the view that the corporation’s activities in their community have brought environmental catastrophe to their land, waters and vegetation.

Furthermore, the word project became a frequently used word as the managers also believed that they have implemented series of community projects in communities. Although, the use of key word search in NVivo is useful for identifying important words, it does not reveal the context in which those words have been used. To explore each of the important words used, I ran the text search query function of NVivo and the following results were obtained.

7.3. RESEARCH FINDINGS: Theme 1 – perceptions of Stakeholder Groups of the Shell Petroleum Nigeria PLC’s CSR Design Framework

7.3.1. RSQ 1.1 Stakeholder groups’ CSR Philosophy

7.3.1.1. Finding 1: All interviewed stakeholder groups perceived CSR as activities that enable organisations to contribute to social development of societies in which they operate. The NVivo text search results showed that there is a consensus among the respondents that corporations have financial, ethical and moral obligations towards the communities in which they operate. Evidence of this finding can be found in comments made by stakeholders during the interviews that although, the Shell Petroleum Nigeria PLC has the right to be profit driven, they were also of the view that the corporation should operate their business in a socially responsible manner (Caroll, 2016). This implies that the corporation must be conscious of the fact that they owe the society moral and social obligations. This view was further emphasised in the text search as shown below in figure 7.7

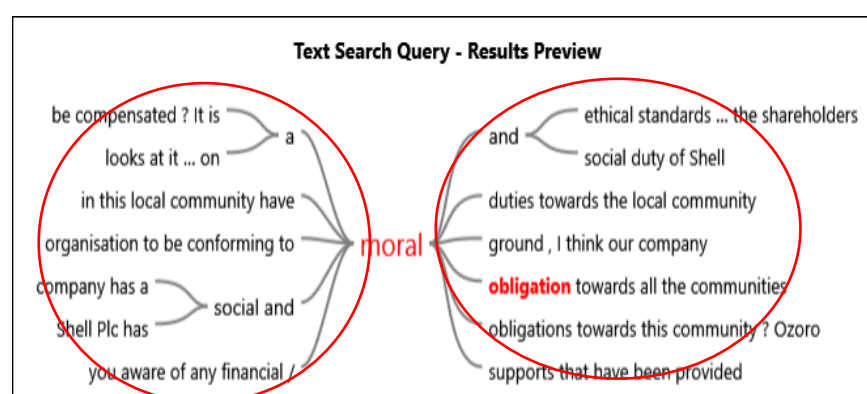


Figure 7.7: Text Search Query on ‘Moral’ and the Context in which it was Used During Interviews.

7.3.2: RSQ 1.1. Stakeholder groups' interpretations of CSR

7.3.2.1: Finding 2: While all the stakeholder groups agreed that CSR is about the MNCs engaging in social and moral activities that benefit societies, managers believed that they must also be selective in their choice of CSR activities. This type of behaviour falls within the Friedman, (1970) and Lundgren, (2011) notion of CSR strategy in which wealth creation was viewed as central to CSR decisions. It emerged from the comments made by managers during the interviews that corporations should prioritise CSR programmes that have the potential of adding financial value to corporations' wealth. These views resonate in the respondents' comments as presented in Appendix 45 where some managers argued thus:

"I believe that ... a company must be selective in terms of their choice of social activities. I said that because ... any social activity or project that a company invests on ... must also be able to add financial value to our firm -. As such, it is unwise for a company to consider investing in social programmes that only benefit the society and not the company." Of course, ... businesses are not charity organisations. But ... those social programmes should be the ones that can further enhance the financial position of our organisation ... either directly or indirectly."

This perception further emphasised the argument by Friedman (1970) that, as business organisations, corporations should prioritise profits over social responsibility as the growth of shareholders' wealth is largely dependent on corporations' ability to increase profits. So therefore, the Shell Petroleum Nigeria PLC's managers orientation can only be described as one in which, managers only demonstrate positive attitude towards CSR if the business practice contributes to the increase in corporation's profit and shareholders' wealth. Hence, this sort of argument resonates in one of the managers' comments:

"Why should a company invest in a project that proves to have no economic or financial value? The whole essence of functioning as a business entity is to ...

produce the goods and services that meet the needs of people ... such as consumers ... and in the process, make substantial returns in their investments.”

This stance implies that if investment in a CSR project has no potential of increasing profits for a corporation, managers must demonstrate a negative attitude towards it because a business practice that incorporates CSR is likely to commit more resources, such as the costs of improving the working conditions of the staff, guaranteeing and increasing employee benefits, and replacing environmental protection equipment which will undoubtedly increase the average cost (AC) of production. To an extent, this constitutes an opportunity cost for the corporation as the money diverted to the implementation of the noted CSR activities could have been diverted to more profitable investments to increase profits and shareholders' wealth (Lundgren, 2011). Apart from the issue of profits, the managers of the Shell Petroleum Nigeria PLC were also worried that adding CSR activities to their business operations may create additional responsibilities which will need to be carried out with their legal and financial obligations to government, shareholders, consumers and society. These managers believed that all these extra costs and obligations have the tendency of reducing the corporation's profit margins.

This line of reasoning resonates in the managers comment during interview when they commented thus *“Of course, ... businesses are not charity organisations.”* Based on this conviction, the managers were of the view that issues relating to social infrastructures and society problems should be the responsibility of the government and charity organisations and that the corporation should not have social obligation in solving social problems as attempting to do that will inflict a significant burden on the business.

7.3.2.2: Finding 3: It is also evident from the noted comments in (Appendix 45) that both the corporation's managers and community residents believed that while it is within the rights of corporations to make profits, the basis of their CSR decisions should not be confined to this alone. They believed that corporations should also have moral and social obligations towards the society in which they operate (Carroll, 2016). This belief became visible in the comments made by a few managers of the Shell Petroleum Nigeria PLC when they commented that *"CSR is all about our company doing something good for the local community people."* While a few of the local community residents also reiterated similar view by commenting that *"CSR means the involvement of our company in promoting the social infrastructure of the communities in which we operate."* The reasoning behind these comments is largely based on the notion that the involvement of a corporation in CSR activities may produce positive social effects in form of positive media propaganda which will improve the corporation's reputation, decrease the cost of advertising their goods/services and therefore lead to increase in market share. It is a fact that the incorporation of CSR into a firm's business activities has the tendency of increasing costs due to additional allocation of resources but if CSR is evaluated in the based on the its social effects, the benefits far outweigh its costs (Lundgren, 2011). This explains why some corporations integrate CSR activities into their business operations. Hence, it is important to mention that while some managers of the Shell Petroleum Nigeria PLC subscribed to the view that CSR should form part of the corporation's business activities, some have contrary views regarding this. Their position leans towards the profit maximisation stance in which the only business obligation to society is to produce goods and services

for a profit (Friedman, 1970). On the other hand, the responses of some of community residents contradicted this position and embraced the functionalist stance by Carroll (1991) and Secchi (2007) in which CSR activities in communities were viewed as socio-economic systems aimed at promoting corporates' non-economic influence. These conflicting views on business and society obligations have created significant barriers to business-community relationships and have undoubtedly resorted into lack of trust and understanding between local communities' residents and the management of the Shell Petroleum Nigeria PLC. While the philosophy of the corporation's managers was geared towards the profit maximising ideological stance, the communities' residents' and leaders' CSR philosophy leans towards the utilitarian functionalists' position in which a firm is considered as part of the economic system whose goal is derived from its business function in the society (Buono & Nichols 1985; Klonoski, 1991; Shaw & Barry 1995; Secchi 2007). This reasoning is consistent with the discussed (See chapter 2 of thesis – Literature review) functionalists' stance which advocates the necessity for corporations to view themselves as part of the economic system in which profit maximisation is one of the reasons for their existence (Garriga & Melé, 2004). On this note, Secchi (2007) contends that the core assumptions of the functionalists are a kind of modern economic mechanism where the system is a closed cybernetic one as opposed to the pure profit maximising ideological camp which favours the idea of allowing businesses to engage in some degree of dishonest behaviour as business people were thought to have lower set of moral standards than the rest of the society (Carr, 1968). In this camp, business ethics were compared to that of a poker game (Branco & Rodrigues, 2007) in which it was assumed that businesses have a lower set of moral standards and as such, they should be permitted to be making some conscious misstatements, concealment of pertinent facts and

exaggerations (Carr, 1968). In this classical economic perspective, deception was considered a necessary component of a successful strategy as businesspeople should not be expected to be guided by ethics as observed in individual lives. This, therefore, suggests that a business should have a legal right to formulate and implement a strategy with little or no consideration for other factors except its profits, if the strategy is implemented within the confinement of the rules of the game. Regardless of observed divergent views of the managers and community residents on CSR, it must be understood by the senior management of the corporation that the consequence of behaviour of their managers is a combination of self-interests and altruism, because if a corporation chooses to make CSR one of the essential aspects of their business operations, it does not compound the existing society's social conflicts of interests nor add to the social costs of corporate governance, it can only show the corporation's ability to solve some of the society's problems. On the part of the corporation, by embarking on CSR activities can to some extent, help them to avoid social punishment and gain recognition of investors, customers, suppliers, employees, communities and government. This means that, even within the corporation, such CSR activities can lead to maximum utilisation of human capital and outside the corporation, it can help the firm to gain trust of customers and other trading partners which will in the long run enhance their corporate brand image.

Conclusively, it is clear from the comments made by the managers, employees and community residents that there were divergent views regarding CSR activities in corporations. The question then is, does this have any implications in the context of my case? The answer to this could be found in the NVivo query search that presents analysis of the divergent views of stakeholder groups (see figure 7.8).

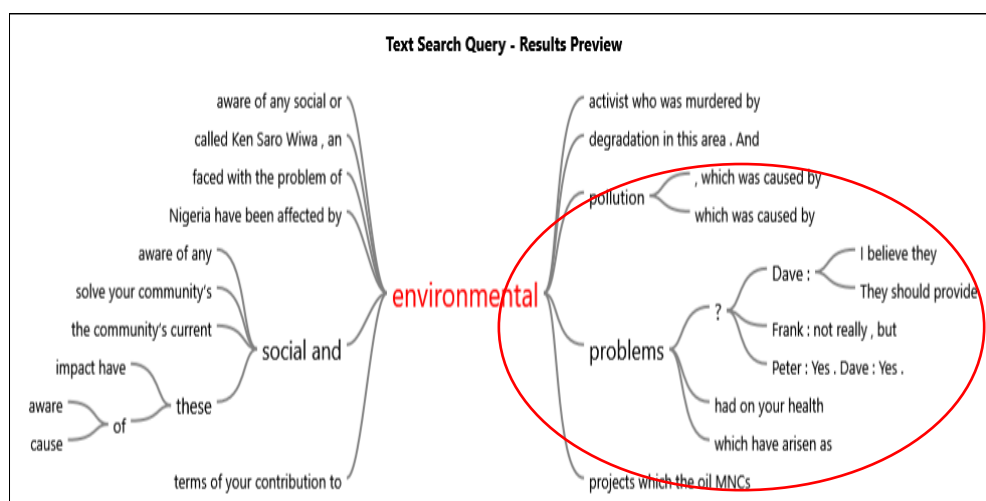


Figure 7.8: Text Search Query on ‘Environmental’ & The Context in which it Was Used During Interviews

7.3.2.3: Finding 4: Analysis of the text search query suggests that the local community residents, leaders and employees of the Shell Petroleum Nigeria PLC emphasised the need for the corporation to do more for communities, particularly in their response to environmental and social problems that is contrary to the corporation’s sole objective of wealth creation. This explains why there exists an issue of information asymmetry between the corporation and their stakeholder groups. According to the community residents and their leaders, this issue has led to the Shell Petroleum PLC practices of false accounting reporting, deliberate promotion of negative externalities, concealment of dangerous information and inadequate attention to environmental degradation (CEHRD Report, 2014). They are of the view that what the corporation sees as normal business practice is a strategy that makes it possible for them to continue to create wealth for their shareholders (TVC News 2017). This practice can be described as a narrow ontological position in relation to how businesses should operate, an approach that is not sustainable in the modern-day business environment in which consumerism, pressure groups and legislations have considerable influence. If the Shell Petroleum

Nigeria PLC continues to pursue their activities in line with the noted managers' views on business/society obligations, it will have a significant consequence for its existence and growth as it would be counterproductive to continue to embrace the neoclassical social economic theory based on business environment of the 1950s due to changes in attitudes, socio-economic awareness and legal framework (Branco & Rodriguez, 2007). Hence, this reasoning corresponds with the point made in Friedman's (1970) article published in the New York Times where it was stated that the only responsibility of a business to society is to produce goods and services in accordance with the law of the land and for a profit.

7.3.2.4: Finding 5: It is evident from the interviews that while the financial issue dominated the basis of the managers' and employees of the Shell Petroleum Nigeria PLC's CSR philosophical views, those of the local communities' residents and leaders differ. They were of the view that just as corporations have the right to produce goods and services at a profit, as well as owe the society moral and social obligations. This is consistent with the Carroll's 2016 argument that corporations have other obligations to society than economic .

7.4. Theme 2 – The Perceptions of the Stakeholders' Groups of the Shell Petroleum Nigeria PLC's CSR Implementation Framework

7.4.1: RSQ 1.1 The stakeholder groups perceptions of the Shell Petroleum Nigeria PLC CSR implementation process.

7.4.1.1: Finding 6: The community residents and leaders thought that the existing Shell Petroleum Nigeria PLC implementation framework is ineffective in addressing the communities' social and environmental problems while the views of the employees and management of the corporation differ. It was revealed during the interviews with the community residents and leaders that the corporation's existing CSR

implementation framework does not provide them with the opportunity to be involved in the process. This is evident in comments made by community leaders during the interview:

“the community was not informed. It was three months before they started the project that I received a letter from the corporation telling me that they have discussed the concerns raised by this community regarding the Shell Petroleum Nigeria PLC activity and the community’s dissatisfaction with the way they felt they have been treated by Shell Petroleum Nigeria PLC. The letter then went on to confirm that they have decided to build a hospital for this community, and that they would be grateful if I (the community leader) would provide a suitable place for implementing the project. And that was all.”

These comments graphically tell the story as well as give reasons for the community leaders’ views regarding their involvement in the CSR implementation process. It is clear from their comments that the community leaders and residents believed that the Shell Petroleum Nigeria PLC management undervalue them because of their lack of basic education, meaning that they are unlikely to make any meaningful contributions to the implementation process (Aravossis et al. (2006) & Gordon et al., (2012)This again became evident in the comments made by one of the community residents on the issue *“they just asked me where they will put the toilet and borehole... and then they came with equipment to start work. “You know say these people ... because we no dey too educated ... dem think say we no know anything.” [they just asked me where they will put the toilet and borehole... and then they came with equipment to start work. “You know that these people ... because we are not educated ... they think we don’t know anything].*

The community leaders also expressed their dissatisfaction on how their positions have been consistently undermined by the Shell Petroleum Nigeria PLC management when implementing community projects as they were neither consulted nor given the chance

to have a say in what is best for their communities prior to the implementation of community projects. These views became evident during the interviews with the managers when they commented that there was no need to involve the community leaders and residents when implementing communities' social and environmental projects as they have little or no awareness of what CSR means. This is an arrogant behaviour and abuse of corporate power which is fuelling media's negative publicity about the Shell Petroleum Nigeria PLC as well as the root cause of the unnecessary violent campaign by the community residents against the corporation's assets and staff. The fact that most of the community residents do not have basic education does not mean that they do not have ideas. They will at least have the knowledge of what the community needs are and be aware of the environmental damages caused through the corporation's oil exploration activities. They would have been able to provide valuable information on the noted issues if they have been involved in the corporation's CSR discussions and thereby avert any unnecessary violent campaigns and improve the corporation's relationships with the community residents (Please see comments relating to these issues in appendix 46). The Shell Petroleum Nigeria PLC's managers attitude contradicts the Wood & Logsdon (2002) recommendation that MNCs should always demonstrate a behaviour of corporate citizenship that focuses on rights, responsibilities and partnerships as these are ways in which businesses are able to formalise the willingness to improve local communities and conscious of environmental issues (Wood & Logsdon, 2002)

7.4.1.2: Finding 7: Based on the conversations I had with the community residents and employees of the Shell Petroleum Nigeria PLC, it emerged that employees of the corporation believe that the corporation has a specific budget for implementing CSR

projects in communities. This can be noted in some of the employees' comments - *"every year, the management of this company sets aside certain amount of money specifically budgeted for CSR activities."* This is an indication that the Shell Petroleum Nigeria PLC considers CSR as an important aspect of their business activities that needs to be well resourced. This is a positive step for the corporation. It is unfortunate that CSR is a self-regulatory activity that is subject to individual corporation's conscious efforts that is propagated for self-preservation and enhancement of profitable business operations unlike India where it is mandatory under the Companies Act of 2013, that all companies operating within the country must spend at least 2% of their average profit on CSR programmes. Nigeria is yet to get to that stage.

For effective implementation of the Shell Petroleum Nigeria PLC's activities, it was revealed by the employees that the corporation has a dedicated CSR team that identify the social needs in communities and then communicate that to the management for approval. This was revealed in some of the employees' comments *"the CSR team then identify social projects in local communities ... and then send it to the management for approval."* This indicates that the corporation has an effective CSR framework that identifies CSR needs of the communities. However, the way in which the CSR process is implemented has some weaknesses in that during the interviews, it also became clear that as soon as communities' CSR projects are identified by the CSR team, they are sent to the corporation management for approval and upon approval, the team then contact community leaders to know where the community project is to be located (Aravossis et al., 2006). This is evident in their comments *"once this project is approved by the management, the CSR team will then contact community leaders where the project is to be implemented and brief them of the nature of the decided project, time and duration. Following this, the community leaders will then suggest a*

location where the project should be situated.” This is a clear indication that the community leaders nor the residents are involved in the corporation decisions on the identification of community CSR projects and this is evident in one of the employees’ comments in which the reason for non-involvement of community leaders and communities’ residents in the CSR decision-making process was emphasised (E) “you know our people. By the time we start involving the community in all these ... you might be creating more problems as the community people may start arguing over what is important and over what their needs are.”(M) “In fact, we may end up not doing any of the projects because these people are so backward to the point that they don’t even know what they want.” “You know that majority of the local people are not educated. So ... as such ... it will be pointless to be going around asking them what their needs are. As such, it is better for the corporate social responsibility team of our organisation to do the assessment of what they feel, or think are needed within the local community. These people are experts ... so they know better.” M “No ... (sighing deeply). These are local people with little or no education ... and it can often prove to be a waste of time, energy and resources getting into dialogue about the choice of corporate social responsibility projects that are implemented in the local community.”

In my view, if communities and their leaders are not involved in the process, how would the corporation’s CSR team know what the community needs are? This type of approach to CSR implementation can be counterproductive as the major players to whom the projects are intended have no say and rights to decide on what their needs are. The approach has the tendency of making the community leaders and their residents feel undervalued. They may also not appreciate the CSR projects which they have been given because they are likely to view such projects as imposition of the corporate will and might on their communities. This approach has a slim chance of

being a successful CSR strategy because of the enumerated issues that are associated with it. For evidence of these conversations, see Appendix 46

7.4.1.3: Discussion

Although studies have confirmed that, it is always tempting for corporations to think that there is no point in engaging stakeholders in their CSR decision-making process, corporations need to consider the consequences of not engaging stakeholders in the implementation process (Friedman, 1970). This is because poor stakeholder engagement can lead to series of issues in the longer term. For instance, investors may get nervous, customers may start to view the corporation as irresponsible and local communities in which the corporation carry out its oil exploration activities may start to react negatively if they feel ignored or undervalued just as it is the case with the Shell Petroleum Nigeria PLC whose operations in the Niger-Delta region in Nigeria has been consistently subjected to negative campaign and violent activities against their staff. Corporations that incorporate stakeholder engagement into their CSR process are likely to:

- **Drive innovation** – by incorporating stakeholder engagement into CSR implementation process, a corporation will be able to identify new business opportunities due to the free flow of information between the firm and its stakeholders.
- **To build social capital** – This is a process in which corporation is engaged in networks with shared values, norms and understandings that facilitate co-operation within groups. By engaging in this, it will enable the corporation to have access to greater information, improved influence and the benefit of support rather than scrutinising if/when unexpected happened.

- **Risk reduction** – in today’s business world where global communication takes place at the press of a button, stakeholder engagement has the tendency of providing an early warning signs for potential risks such as environmental and social problems. This finding is consistent with the Crammer, 2005; Khoo & Tan, 2002; Panapanaan et al. 2003 & Were, 2003 & Maignan et al. 2005)

On reflection, if the Shell Petroleum Nigeria PLC chooses to engage the community leaders and residents in their CSR implementation process, it will help the CSR team to identify appropriate standards and approaches to CSR management, recognising that some of the community residents and leaders are extremely knowledgeable to the extent of even being able to contribute immensely in the development of CSR standards and codes. These are important particularly when evaluating the options that are available for CSR implementations (Cramer, 2005).

7.4.1.4: Finding 8: Although, the community residents and leaders expressed how the Shell Petroleum Nigeria PLC management undermined their positions, it also emerged from my interviews with the community residents that communities’ leaders who have the sole responsibility of liaising with the Shell Petroleum Nigeria PLC’s management on community projects were perceived by them to be ineffective in serving the interest of the local people – they were simply branded as corrupt leaders. This view resonates in responses to the questions on this issue – **Community resident 1** *“our leaders are not effective because, they are corrupt... they represent for their own selfish interests.”* Community resident 2 *“they are not effective. They are very corrupt.”* This view was not only expressed by the community residents alone, the employees of the Shell Petroleum Nigeria PLC also express similar view citing their experience of dealing with the community leaders. They commented that (E) *“Ah... I*

remember one time when this company used to give money directly to the leaders so that they can spend it in building infrastructures for the local people. Instead of spending the money on these infrastructures, the community leaders often put the money in their pockets. And as you know that the culture here is that you are not allowed as an ordinary community person to criticise or challenge your leaders. That is the culture here. So, the community leaders can get away with so many things. So, it was when our company realised this that they started doing it themselves." The community leaders' corrupt attitudes may be consistent with the Nigerian environment where corrupt practices have engulfed the helms of affairs in the country. I believe that is what the employees of the Shell Petroleum Nigeria PLC were referring to when they commented thus: *"And as you know that the culture here is that you are not allowed as an ordinary community person to criticise or challenge your leaders. That is the culture here. So, the community leaders can get away with so many things."* (Appendix 48). Corrupt practices are behavioural consequence of power and greed in contexts of inadequate governance. It is a covert, repetitively opportunistic and powerfully reliant upon dominance and fear within unwritten and unspoken codes (Ismail, 2009). The community leaders' corrupt attitudes have significant implications for the actualisation of effective implementation of CSR programmes in communities because if the leaders that were appointed to serve the interests of the communities are far more interested in syphoning the funds that are meant for community projects, it will undoubtedly be impossible for the Shell Petroleum Nigeria PLC to implement social programmes that meet the expectations and needs of the community. Since the society's expectations of corporations are usually higher than usual, the corrupt practices of leaders in this circumstance can create a culture of comprise on the part of the community leaders which may make the Shell Petroleum Nigeria PLC liable for breach of human rights

in communities as they will be unable to fulfil their societal business obligations (Maon et al., 2008).

7.4.2 Summary of findings

There is sufficient evidence based on the responses of the communities' residents that they believed that a corporation should not only implement CSR programmes based on their financial outcomes as there are other essential responsibilities that are as important to the communities' residents which may not necessarily add value to the corporation's programmes such as the provision of clean water or health facilities.

Evidence gathered from my interviews with the stakeholder groups suggests that the management and employees of the Shell Petroleum Nigeria PLC believed that there exist good relationships between the corporation, the local communities' residents and leaders. There is consensus among the managers and employees that the corporation should have social and moral obligations towards the society in which it operates as well as the belief that the communities in which the corporation operates are benefiting from their oil exploration activities in terms of providing employment opportunities, education, health and improving the local communities' social infrastructures (Carroll, 1991 & Donaldson & Duffee, 1999). It is also evident that there have been issues of social and environmental concerns raised by the local communities which emanated from the corporation's oil exploration activities that the corporation have failed to respond to as expected (Steiner, 1972; Zenisek 1979; Donaldson, 1982; Fredrick et al., 1988). This may explain reasons why the communities' residents and leaders expressed the view that the corporation has not been effective in responding to their concerns. This could also be linked to community residents' and leaders' perceptions

that the MNC's managers do not consider the social and environmental problems impacting on communities' livelihood as important. It also emerged from the interviews that all the stakeholders' groups agreed that the views of communities' residents and leaders were usually not sought for prior to the designing and implementation of the corporation's CSR projects.

Whilst majority of communities' residents and leaders confirmed that there have been some environmental and social programmes implemented in their communities, they also felt that the MNC's management are not taking active roles in the designing and implementation of CSR programmes in their communities. While the MNC management hailed the process for identifying and implementing CSR projects in communities, the communities' residents and leaders thought otherwise. These findings present a classic case of information asymmetric which is the consequence of the cumulative power that the Shell Petroleum Nigeria PLC has (Davis, 1960). Hence these social powers have not been positively used by this multinational.

7.5. Theme 3 – The Perceptions of Stakeholder Groups of the Shell Petroleum Nigeria PLC's CSR Evaluation Process.

7.5.1. Finding 9: The management of the Shell Petroleum Nigeria PLC perceived that, although, the corporation has a CSR evaluation process, it is not fit for purpose. For instance, when the Shell Petroleum Nigeria PLC managers were interviewed on the subject, the following comments were made (M1) *Well ... eemmmm ... at the end of each project, the corporate social responsibility team will write a report which details what projects, cost and location, as well as the community's views of the project.... Eemmm ... yyyess ... but I don't think it is that good. I think there should be a better way of evaluating these projects.*” This is an indication that the managers have less

confidence in the corporation's existing evaluation framework and do not believe it the framework needs to be reviewed to make it more effective (M2) *"the process certainly needs to be reviewed."* This is an emphatic statement which confirmed that the current evaluation process is not working well. From their comments, they have views that were inconsistent with those of their managers (E) *"to be honest, the corporation has a process for evaluating CSR projects, but it is just not fit for purpose. I think we need a more robust framework to be able to effectively evaluate our CSR programmes."* This confirmed the employees have no confidence in the existing evaluation framework (Aravossis et al., 2006)

7.5.2. Finding 10: The Shell Petroleum Nigeria PLC managers and employees felt that the existing evaluation framework does not present them with opportunities to critically evaluate their CSR projects in terms of receiving feedbacks from communities. This view surfaced during the interviews when the managers and employees commented thus: (M) *"we often have a brief discussion with the community leaders ... and the discussions often centre on the perception of the local people. So far ... we've been getting positive feedback through this process."* This is an indication that the corporation management only deal with the community leaders who they have earlier confirmed to be corrupt. How can the views of these leaders reflect the overall views of the community residents? There needs to be an evaluation process that captures the views of all stakeholders. This will enable the corporation to evaluate what went well or not, why it went well/ not and what can be done to improve the process (Jankalova (2016)

7.5.3: Finding 11: There is a culture of fear within the corporation. This was observed during the interviews as employees were sometimes reluctant to express their views

particularly on some issues which they felt were sensitive. For instance, when I [Moderator] asked the employees whether the corporation has a process for finding out if their implemented CSR projects have been successful within communities, their responses were - (*Employees: All collectively*): *Ah... I don't know o ... (some shook their heads)*. The collective responses indicated a reluctance on their part to answer the question – fear? However, those who responded did so in favour of the corporation. For instance, when I asked the managers on how they receive feedback on the corporation's CSR implemented projects, they responded saying that at the end of implementation of a project, it is the culture of the corporation to invite the community leaders and residents to an opening ceremony to celebrate the new programmes together. They were convinced that the community leaders and residents are happy with this gesture to the point of even thanking them. On this note the managers commented thus: M2 "*Emmmm ... at the completion of the project, we often arrange a ceremony to open the project ... and in most cases, the local leaders and the community people often show their gratitude by saying thank you.* In the managers' view, the current system works well. *On the contrary, when the employees' views were sought for on this issue, they responded differently*

7.5.4. Summary of findings

Analysis of findings of my interviews with the managers and employees of the Shell Petroleum Nigeria PLC which focused on their evaluation framework, suggests that the corporation does not have an inclusive CSR evaluation framework. A CSR evaluation framework is deemed to be inclusive when it is based on existing corporation's norms and values and considers the contributions of internal and external

stakeholders such as the community residents and leaders as evidenced in Panapaanan et al., (2003) and Maignan et al., (2005) Aravossis et al's (2006) and Maon et al's (2008) concept of a cyclical process in which the role of stakeholders' groups and their concerns were considered to be important in providing input into development and provision of feedback as part of CSR process improvement. Unfortunately, the Shell Petroleum Nigeria PLC CSR evaluation framework contradicts these models.

CHAPTER 8 – ANALYSIS AND CRITICAL EVALUATION

8.1. Restatement of Research Purpose

In my literature review, I argued that CSR is one of the most important aspects of strategic management practice (Drucker, 1984; Porter and Kramer, 2006; Porter, 2008), and one of the core business functions of corporations' business strategies (Carroll & Shabana, 2010; Ramchander et al., 2012) that needs to be given careful considerations and attention in the business world because of its inherent tendency to facilitate the formulation of a coherent approach to corporations' CSR design, implementation and evaluation processes (Moon & de Leon, 2007; Porter, 2008; Reid & Toffel, 2009; Kang, 2009; Carroll and Shabana, 2010). In the same chapter, I emphasised that the implementation of a coherent CSR programmes should be accepted as a long-term investment decision which plays a significant role in the process of accelerating corporations' competitive advantages (McWilliams & Siegal, 2000; Orlitzky et al., 2003; Porter & Kramer, 2006; Kang, 2009; Carroll & Shabana, 2010; KPMG, 2011; McWilliams & Siegel, 2011). The noted arguments are essential in my research as they form the basis of my four research aims outlined in chapter one of my thesis. Reflecting on my work, I can confirm that I have achieved all my research aims by investigating CSR from ideological viewpoints (*See my literature review chapter four*) in the context of reasons for CSR initiatives, managerial CSR practices, orientation, and understudy the Shell Petroleum Nigeria PLC's process of communicating their CSR initiatives to stakeholders.

Because of the above stated research activities, I can confirm that all my four research questions have been answered. To enhance the achievement of my research aims, I specifically focused a large part of my investigation on the Shell Petroleum Nigeria PLC's stakeholder groups' interactions as this was emphasised in my literature review to be instrumental to the success or failure of CSR design, implementation and evaluation processes in corporations (Simpson, et al., 2007; Lee, 2008; Maak, 2008; Gardena, et al., 2009; Harrison, et al. 2010; Wood, 2010; Du et al., 2010). In view of this, my investigation was geared towards the exploration of the impact which the inter-relationships between the Shell Petroleum Nigeria PLC's stakeholder groups have on their CSR design, implementation and evaluation processes. To better understand the enumerated CSR issues in the context of the Shell Petroleum Nigeria PLC, I adopted the ideological stance that approaches CSR from a strategic position since my investigation has revealed in my quantitative findings chapter that the Shell Petroleum Nigeria PLC's CSR strategy has shifted from macro-social impact to micro-functional level (Walls et al., 2012). Based on this finding, part of my qualitative investigation focused largely on how the Shell Petroleum Nigeria PLC's CSR activities impact on society as well as the extent to which the MNC's diverse stakeholder groups interact when designing, implementing and evaluating their CSR programmes and how these levels of interactions were geared towards the achievement of the corporation's CSR objectives. The essence of understudying these aspects of the MNC's CSR process was based on my intention to provide clarity to practitioners who may be finding their CSR design, implementation and evaluation processes a challenging task and to be able to suggest ways of aligning the processes with their organisational strategic objectives.

Holistically, my research investigation focused specifically on the Shell Petroleum Nigeria PLC's CSR processes by:

- a) Reflecting on their adopted CSR framework – the Aravossis et al. (2006) CSR integrated framework
- b) Investigating their CSR practices through surveys and interviews;
- c) Critically analysing and evaluating the strategy adopted in informing stakeholder groups of their CSR initiatives and progress;
- d) Reflecting on their internal and external motives for the design, implementation and evaluation of their CSR programmes;
- e) Investigating the level of interactions that exist among the Shell Petroleum Nigeria PLC stakeholder groups.

As noted in chapter one, section 1.2, page six of this thesis that my research is focused on a specific case of a multinational corporation operating in Nigeria that has been a subject of debate in local and international press for decades (Shell Petroleum Nigeria PLC Petroleum PLC Annual Reports, 2000 to 2017), to gain an insight into the CSR processes of the corporation, I conducted my research by gathering data from primary and secondary sources through surveys, interviews, existing literature, company reports, national and international media. This was to enhance the robustness and quality of my investigation and research findings (Bansal & Roth, 2000).

To critically analyse and evaluate my research findings, I combined research questions 1 and 3 as they both address the same issues in different stakeholder groups (Employees and community residents' perceptions about the Shell Petroleum Nigeria PLC's CSR design framework). The same approach was adopted to analyse and evaluate my research questions 2 and 4 (Employees and community residents' perceptions about

the Shell Petroleum Nigeria PLC's CSR implementation and evaluation frameworks) as presented below:

8.2. Research Questions 1 & 3: What are the Perceptions of the Management, Employees and Local Communities' Residents of the Shell Petroleum Nigeria PLC's CSR Design Process?

Results of my quantitative Chi Square tests which examined whether there are observable differences in the stakeholder groups' gender, levels of education and their perceptions of CSR, showed that the two noted CSR metrics have influence on their perceptions of CSR (*See Tables 6.2, 6.3, 6.4 & 6.5*). This revelation is consistent with findings of some noted research work in my literature review chapter such as the Hatch & Stephen's (2015) study which examined the relationship between gender identity and perception of CSR, that gender plays a significant role in perception of CSR. In another study conducted by the Grant Thornton accounting firm also found that companies with at least one female executive board member performed better in CSR than those with male-only boards. One of the reasons for this is the fact women play a major role in enabling better decision making at companies, creating sustainable organisations and increasing annual company philanthropic. The implication of these findings for CSR design process is that if the value ascribed to CSR is dependent on gender, organisations that have larger proportion of the gender that displays more positive attitudes towards CSR are likely to be more inclined towards the pursuit of CSR agenda (Hatch & Stephen (2015). In addition, Quazi's (2003) study found strong relationship between the level of education of managers and their perceptions of CSR and revealed that gender is not the only factor that influences stakeholders' perceptions of CSR, their level of education also has an influence. These findings basically implied

that in an organisation where there are more educated people, they are more likely to display a positive approach towards CSR and vice versa. This finding is not far from the Australian earlier study which has been noted in my literature review.

Furthermore, my qualitative investigations also revealed that while the communities' residents and their leaders felt that they were undervalued by the management of the firm, the managers and employees of the corporation could not envisage reasons why the communities' residents and leaders should be involved in CSR design due to their lack of basic education (*See Tables 7.4 and 7.5*), a factor they thought would influence their level of thinking and understanding of CSR issues. This implies that those MNCs that operate in communities where citizens are well educated are likely to encourage more community participation in their CSR design processes (Quazi, 2003). What emerged from my investigation concerning the differences in the stakeholder groups' gender and their level of education suggests that they have varied interpretations of CSR and their expectations of business-society obligations. The enumerated differences created communication and interaction problems. For instance, the lack of education of majority of the communities' residents have led the corporation's managers to ignore the need to involve them in CSR decision-making process which have led to the emergence of negative campaign instigated by communities' residents, against the Shell Petroleum Nigeria PLC business activities in the Niger-Delta region of Nigeria causing damage to their image and reputation at the national and international levels (*TVC News, 2017*)

Concerning the stakeholder groups' CSR philosophy, results of my non-parametric Mann-Whitney U Tests showed that the management, employees and communities' residents have to some extent a common CSR philosophy as more than 50% of them view CSR to be a business activity that is not confined to legal and economic

responsibilities but also extend to moral and social obligations (*See Appendix 6.1*). The finding corresponds with the Carroll's (1991) conclusion and contradicts the instrumental theory group's position in which it was thought that the only responsibility corporations have towards the society is to create wealth (Friedman, 1968).

Other quantitative tests examined whether the stakeholder groups' CSR philosophy influence their interpretations of CSR. The results revealed that despite being unanimous in their CSR philosophy, there were observable differences in the groups' interpretations of CSR. Their responses were positively skewed at -1.483 ; -1.049 and $-.624$ respectively but with the highest score attributed to Carroll's (1991) interpretation of CSR which scored the most (5) in both groups (*See Table 6.4*). However, results of my qualitative study on the same issue further revealed that while some stakeholder groups based their views on a market-based culture in which organisations respond to risks associated with society impact of their business practices (Mazurkiewicz, 2004), other groups subscribed to the value-based philosophy in which ethical norms are deemed important in the conduct of business activities (Angle, Mitchell & Sonnenfield, 1999; Waldman & Siegel, 2005) (*See comments made by managers in Table 7.3*) This implies that the stakeholder groups' perceptions of the role of business in society differ. While the community residents and their leaders believed that it is within the rights of corporations to make profits, the basis of their CSR decisions should not be confined to this alone (*See Table 7.3*). They believed that corporations should also have moral and social obligations towards the society in which they operate. This position embraced the functionalist position in which CSR activities in communities are viewed as socio-economic systems aimed at promoting corporates' non-economic influence (Carroll, 1991; Secchi, 2007; Buono

& Nichols, 1985; Klonoski 1991; Shaw & Barry 1995). This view is consistent with my discussion of the utilitarian functionalists' stance (*See my literature review chapter four page 39*) which advocates the necessity for corporations to view themselves as part of the economic system in which profit maximisation is one of the reasons for their existence (Garriga & Melé, 2004) as businesses are part of the economic system whose goal is derived from its business function in society. Contrary to the relational theories' stance, the Shell Petroleum Nigeria PLC managers' position as revealed in my qualitative investigation showed that they favoured the profit maximisation ideological stance in which the only obligation that businesses have towards the society is to produce goods and services at a profit and within the confinement of the rule of law (Friedman, 1970).

In analysing the behaviour of the Shell Petroleum Nigeria PLC's managers, the analysis indicates that they displayed the kind of behaviour that justifies dishonesty as part of what they consider to be legitimate business ethics and feel that society should accept that businesses have lower set of moral standards than the rest of the society. To these managers, they view the conduct of their business activities as that of a poker game (Carr, 1968; Branco & Rodrigues, 2007). This is evident, especially in their company annual reports 2007 - 2017 in which they claimed to have expended millions of dollars in the cleaning up of toxic wastes caused by their business oil exploration activities in communities. My personal observation of the affected communities during my visit suggests the contrary as those communities where they claimed to have cleaned up were still engulfed with toxic wastes that are harmful to human health. In my view, this level of managers' behaviours constitutes lower set of moral standards as they consistently make misstatements, conceal facts and exaggerate their contributions to communities (Carr, 1968). Evidence from my qualitative

investigations revealed that the managers have the culture of formulating and implementing their business strategies with little or no consideration for other factors except their profits and this has led to divergent stakeholder groups' views on what constitutes business and society obligations which consequently created barriers to the corporation's business-community relationships in the form of lack of trust between the communities and the MNC's management; the decision to select CSR projects that meet the needs of communities; and lack of understanding between local communities' residents, leaders and the management of the corporation (*See Figures 7.4 & 7.8*) (Gordon, et al., 2012).

Furthermore, in the course of my investigation, it became apparent that the case study management and employees were engaged in some sort of political games in the selection of communities that should benefit more from their CSR activities. The corporation frequently takes the advantage of the ethnic rivalries that have existed within communities in the Niger Delta region for centuries by enticing the regions that have more oil deposit with money and CSR projects than those that have less. This explains reasons why results of my Mann-Whitney U tests revealed that some communities perceived that the Shell Petroleum Nigeria PLC's business activities in their regions benefit them while some communities disagreed. As noted earlier in my literature review that MNCs have been found in studies that they tend to implement more CSR and develop more positive attitudes towards communities where they have access to resources than the others. The behaviour of the Shell Petroleum Nigeria PLC aligns with this assumption. In my view, this kind of conduct can only be described as a narrow ontological position in relation to how businesses should operate. This type of business approach is unsustainable in the modern-day business environment in which consumerism, pressure groups and legislations have considerable influence. If

the Shell Petroleum Nigeria PLC continues to pursue their activities in line with the noted management and employees' orientations, it will have significant consequences for the corporation's existence and growth as it would be counterproductive to continue to embrace the neoclassical social economic theory that is intended for the business environment of the 1950s. The society cultures, socio-economic awareness and legal frameworks have changed (Branco & Rodriguez, 2007; Idowu, 2020).

8.3. Theoretical Implications

My quantitative and qualitative findings of research questions 1 and 3 have shown that the Shell Petroleum Nigeria PLC's decision on whether to undertake CSR project and the form it should take was dependent upon the financial value that the project will add to the corporation's wealth. Evidence of my investigations revealed that the Shell Petroleum Nigeria PLC undertakes CSR for the following reasons:

- The project is linked to their primary or secondary business activity;
- The project has prospect of substantial financial returns (Preston & Post, 1975);
- The project is part of their philanthropy activities;
- The activity helped them to influence a specific stakeholder group such as the communities' leaders or a community as they tend to favour some communities over the others – a political game?

The results of my investigations revealed that the Shell Petroleum Nigeria PLC CSR strategy is mainly formulated to serve their interest rather than that of the communities' residents as their focus is geared towards monetary rewards. Contrary to the observed MNC's motives for CSR adoption, my findings suggest that the society in which the corporation functions expects them to actively operate in ways that meet all stakeholder groups' expectations. This implies that the corporation should consider the

welfare of all stakeholder groups in the conduct of their business activities (Papasolomou-Doukakis et al., 2005). This suggestion aligns with the World Business Council for Sustainable Development's (WBCSD) (1999) notion in which CSR was viewed as a corporation's ethical behaviour towards society management through acting responsibly with all stakeholder groups, its continuing commitment to uphold its obligations to society and actively contributing to the nation's economic development.

Hence, the WBCSD's (1999) position on CSR design, echoes Carroll's (1991) earlier argument that in addition to economic success, corporations should also be judges on non-economic obligations such as legal, ethical and philanthropic activities. This therefore takes the obligations of businesses to society far beyond the economic performance and compliance with the laws, as my findings and other studies have revealed that it should also be extended to voluntary contributions to society (Osadiya, 2018; Lantos, 2001). In comparing the philosophy of the management of the Shell Petroleum Nigeria PLC against their adopted theoretical CSR framework, (Aravossis et al., 2006) discussed in chapter three of this study, the management's orientations of CSR design process differ from the core metrics of the framework. In the framework, an effective CSR development programme is expected to be aligned with the corporate's business activities and missions as well as identify resources that are needed to implement CSR agenda. The process is also expected to include weighted performance indicators relating to the impact of the corporation's business activities on the environment, communities, internal stakeholders and their shareholders (Aravossis et al., 2006).

Within the theoretical framework, corporations are required to analyse and define the factors that affect their strategic orientation by considering external and internal

environments using the PESTLE and SWOT analyses to be able to transform their strengths into opportunities and neutralise their weaknesses to avoid future threats. It is believed that the process will ultimately enable the corporation to define their specific CSR targets in line with the corporation's culture and vision and with the different functional areas of the business. The involvement of the top management and employees in CSR process is expected to encourage CSR initiatives and creativity (Aravossis et al., 2006).

Hence, the proponents of the framework believed that CSR design should not be formulated on the principle of one size fits all because each community needs, and expectations vary. As such, corporations are expected to adopt different CSR approaches in different target communities. Based on the findings of my quantitative and qualitative investigations, there is enough evidence to suggest that although, the Shell Petroleum Nigeria PLC framework was based on the Aravossis (2006) CSR integrative model, in practice, the execution of their CSR programmes differs. The approach to their CSR design process is centred on the MNC's interest with little or no consideration of the communities' residents and leaders' interests. If communities' residents and their leaders are not involved in the CSR design process, how would the MNC be able to objectively identify what the communities' needs are? This may explain reasons for the stakeholder groups' divergent views on the effectiveness of the existing CSR design framework in addressing CSR issues. While the managers and employees of the case study hailed the existing design framework as effective, the community residents and leaders claimed that the process is not fit for purpose. It is evident from the quantitative and qualitative findings that the Shell Petroleum Nigeria PLC only carry out the SWOT analyses with little or no attention to a few elements of PESTLE analysis. If political and social environment of the firm had been analysed,

managers would have been aware of attributes of their external stakeholders and guide them against any of the attributes that could create barriers to the firm and stakeholder dialogue. To further explore the Shell Petroleum Nigeria PLC's CSR framework, research questions 2 and 4 were formulated to investigate the corporation's CSR implementation and evaluation processes as these are fundamental aspects of the Aravossis et al. (2006) model which the basis of the corporation's CSR framework. Hence, the findings are analysed below:

8.4. Research Question 2 & 4: What are the Perceptions of the Management, Employees, Communities' Residents and Leaders of the Effectiveness of the Shell Petroleum Nigeria PLC in Managing the Implementation and Evaluation of their CSR Initiatives?

To answer these research questions, I investigated the views of stakeholder groups in three important aspects of the Shell Petroleum Nigeria PLC's CSR implementation and evaluation processes as discussed below:

8.4.1. What are the stakeholder groups' perceptions of the MNC's community relations?

My quantitative Mann-Whitney U Test results revealed that as little as 40% of the communities' residents and leaders were unaware of the existence of a team that liaise with communities on CSR issues compared to a larger percentage (>80%) of the employees and managers who were aware of a specific team that liaise with communities on CSR issues (*See Appendices 6.1 & 6.2*). Based on these results, there is enough evidence to suggest that there is a significant difference in the level of awareness of CSR issues among the stakeholder groups. The reason for this difference

was further revealed when questions relating to the stakeholder groups' perceptions on the involvement of communities in CSR initiatives were asked. More than 70% of employees felt that the Shell Petroleum Nigeria PLC frequently seeks for communities' residents' views while a greater proportion of the community residents thought otherwise. Evidence that emerged from the qualitative interviews conducted with the stakeholder groups on this issue supported the quantitative findings as most of the communities' residents and leaders were not aware of the existence of the MNC's team who liaise with communities on CSR issues (*See Tables 7.4 and 7.5*). This is an issue which I believe has the tendency to create barriers to the successful implementation of CSR programmes in corporations.

In my view, the essence of appointing a CSR team within an organisation is to facilitate constructive dialogues between corporations and their stakeholder groups. This aim can only be achieved if the process is coherently communicated or set up in ways that enable all parties to be involved.

As noted in my literature review chapter that the task of integrating CSR into overall corporations' activities is challenging for managers and that the process will be less problematic if relevant stakeholder groups are identified and involved (Freeman 1984; Jenker & Foster 2002). This is based on the premise that the challenge is not limited to the choices that the important stakeholder groups and the corporation make but all the stakeholder groups' intrinsic, conflicting values, objectives, expectations and demand which must be met.

However, in the context of the case in question, these factors were completely ignored based on the managers' values and orientations which explain the lack of communication and interaction between them and the community residents. If

managers had considered these factors, they would have been able to identify the stakeholder groups who are likely to be problematic. In identifying the perceived problematic stakeholder groups, Mitchell, Agle and Wood (1997) suggest three unique attributes which corporations must observed in their stakeholder groups, namely:

1. Corporation must be aware of the extent of power which a stakeholder group has on them – i.e. their influence on the corporation;
2. Corporations must evaluate the legitimate relationship that exists between them and the stakeholder group and;
3. The urgency of the stakeholder's claim on the firm.

By analysing these attributes, managers will be able to able to determine the level of importance which needs to be given to each of them. In addition to these suggestions, Eden and Ackerman (1998); Bryson, Cunningham & Lokkesmoe (2002); Driscoll and Starik (2004); Bryson (2004) contend that it would be more effective if a mapping strategy was also adopted in the process of identifying these critical stakeholders particularly in the identification of their powers, interests and influences. This is in addition to ensuring that all stakeholder groups are consistently informed of the CSR progress from time to time as communication is essential to CSR implementation process. This facilitates interaction between corporations and stakeholder groups and enables corporations to share their CSR mission, values and plans with them. Where this is lacking, as it is with the case in question, the following issues may ensue (i)The corporation's CSR goals may not be achieved (ii) It may lead to lack of trust between the corporation and stakeholder groups (iii) The corporation may end up implementing CSR projects that do not satisfy the immediate needs of communities. In view of this, an effective CSR implementation framework should consider the challenges of

considering all stakeholder groups in their implementation process to strengthen their relationship, identify the priority of each stakeholder group and their varied demands. Based on my findings, there is enough evidence to suggest that the Shell Petroleum Nigeria PLC current CSR implementation process is ineffective in addressing social and environmental concerns in communities as an effective strategy would consider CSR implementation as a change process which involves a corporation's determination to move from its current to a future state (George & Jones, 1995). This is a strategy that corporations often adopt to align their business activities with the divergent needs of their business and social environment through the identification and management of their stakeholders' expectations (Dawson, 2003). In this respect, Burnes (2004) claimed that a coherent CSR strategy involves a gradual learning process that provides opportunities for managers to understand specific context and confluence of stakeholders' expectations. Burnes (2004) further suggests that to achieve this, it is essential that managers of corporations become committed and aware of the context and their stakeholder groups' expectations. In addition, he concurred that managers must recognise that the implementation of a change is likely to shape their corporation's business environment (Mitleton-Kelly, 2003) because CSR practices are evolutionary and recursive, acting and reacting on, and with the business environment (Maon & Swaen 2010). It is a cyclical process from preparation to transformation and implementation to results (Khoo & Tan, 2002). This implies that the Shell Petroleum Nigeria PLC CSR implementation strategies need to embrace Lewin's (1951) three stages of change model: unfreezing, moving, and refreezing. The stages require managers to move away from past practices that are associated with the status quo as it will enable them to uncover a long-held, unchallenged, cultural assumptions regarding their perceived right way of doing things (Schein, 1992) and

guide them towards a new set of assumption (Lewin, 1951). In this context, managers are expected to be convinced of the need to adopt a CSR orientation as part of the change process. In addition, the process must ensure that managers and employees of corporations are aware of the need to consistently reflect on their past strategies and approaches to business instead of just adapting to their new business environment (Bell, Whitwell & Lukas, 2002). However, this is only possible if a system exists that enables corporations to evaluate their past and current CSR strategies to enable managers to assess whether their strategies are consistent with their CSR goals and the extent to which they have been able to meet the needs of their stakeholder groups. In view of this, I considered it important to investigate the Shell Petroleum Nigeria PLC's evaluation framework in the second part of research questions 2 and 4, and my findings are analysed below:

8.5. Research Question 2 & 4: What are the Perceptions of the Management, Employees Local Communities' Residents of the Shell Petroleum Nigeria PLC's CSR Evaluation Framework?

8.5.1. Evaluation

As far as the existing Shell Petroleum Nigeria PLC CSR evaluation framework is concerned, my qualitative and quantitative findings revealed that the framework is not effective in providing enough information that inform future CSR planning on implemented CSR projects. As much as 70% of the stakeholder groups were of the view that the current CSR evaluation process is not fit for purpose. The qualitative finding revealed that managers and employees of the Shell Petroleum Nigeria PLC felt that the existing evaluation framework does not present them with the opportunities to critically reflect on their CSR projects in terms of receiving feedbacks from

communities (*See Table 7.8*). If the purpose of evaluating CSR project is to measure the achievement and investigate the suitability of the policies implemented, an effective CSR evaluation framework should be able to reveal to managers what worked well and why. It will also present the opportunities to managers to continuously identify barriers to success as well as aspects of the framework which need to be altered to overcome barriers (Government of Canada, 2006). An effective CSR framework should present managers with opportunities to consistently review CSR programmes, inform stakeholder groups of progress and present visibility and transparency of CSR activities. This auditing process should have a mechanism by which performance and expectations can be matched. It should also be a widely publicised report that is made available to all stakeholder groups and not just the selected few as it is the case for the Shell Petroleum Nigeria PLC. The essence of disseminating this information is to show the evidence of conformance and to allow stakeholder groups to verify the corporation's CSR activities. Hence, the results of my quantitative and qualitative findings suggest that all of these are currently lacking in the existing Shell Petroleum Nigeria PLC evaluation framework. As such, there is a need for a new evaluation framework to be developed.

8.6. Summary

This chapter presents the summary, conclusion and discussion of my research. In my literature review chapter, I presented arguments which support the notions that CSR and stakeholder groups' dialogue plays a significant role in the success or failure of CSR programmes. In reviewing literature on the concepts and theories of CSR and the subsequent findings of my quantitative and qualitative investigations, I have

reached a conclusion that there is no straightforward solution to solving CSR problems. I arrived at this conclusion based on the review of the literature on CSR, covering stakeholder groups' dialogue as these are aspects of CSR metrics, terms and concepts that are significant and beneficial to MNCs but often unclear or non-existent in stakeholder groups' dialogues (Stigson, 2002; Welford 2004).

In addition, I highlighted in my literature review chapter that the operating environment of the Shell Petroleum Nigeria PLC is a complicated one due to its scope and complex composition that encompasses a wide range of cultural, political, social, economic, ethical and legal factors. The controversies surrounding the business operations of the Shell Petroleum Nigeria PLC in the Niger-Delta region of Nigeria has dominated national and international news for decades (TVC News 2017)

The corporation's business activities have been the primary target for pressure groups in Nigeria and international community for decades (Royal Dutch Shell Petroleum Nigeria PLC Sustainability Report 2013) The persistent negative portrayal of the Shell Petroleum Nigeria PLC image in the press and pressure groups has further complicated their management of stakeholder groups' relationships and created a negative discourse on the firm's business operations in Nigeria (Royal Dutch Shell Petroleum Nigeria PLC Sustainability Report 2013). In my literature review, I discussed the strengths and weaknesses of my contextual framework, Aravossis et al. (2006), CSR Integrative framework and other CSR theories which served as the benchmark on which the corporation's CSR strategies and practices were reviewed against. The outcome of my quantitative and qualitative findings therefore formed the basis of the decision to deconstruct the existing corporation's CSR framework and to propose an alternative CSR framework in the form of a diagram-type model. Based on the findings of my research investigations, I conclude that if my proposed CSR model is to be

effective, there is need to emphasise the significance of analysis, dissection and extraction of factors that are important and how they are related. I believe that understanding these relationships will enhance managers' knowledge of how CSR stakeholder groups' dialogue can be designed, implemented, and effectively managed within the oil-producing sector in Nigeria. It is almost certain that within the oil-producing sector in Nigeria, there will always be problems when it comes to CSR. It is therefore reasonable for managers to be proactive in incorporating appropriate strategies in their CSR planning that would enable them to resolve those issues when they arise. Hence, as argued in my literature review chapter that businesses are now moving towards more responsible behaviours, the question relating to the appropriate approach managers should adopt in pursuing a successful CSR strategy will continue to be an important question in CSR decision-making process. Based on this conclusion, I propose that a new framework that can address all the pitfalls identified in the Shell Petroleum Nigeria PLC's CSR model is necessary. This new framework is presented below:

8.7. The Proposed CSR Stakeholder groups Dialogue Enhancement Model

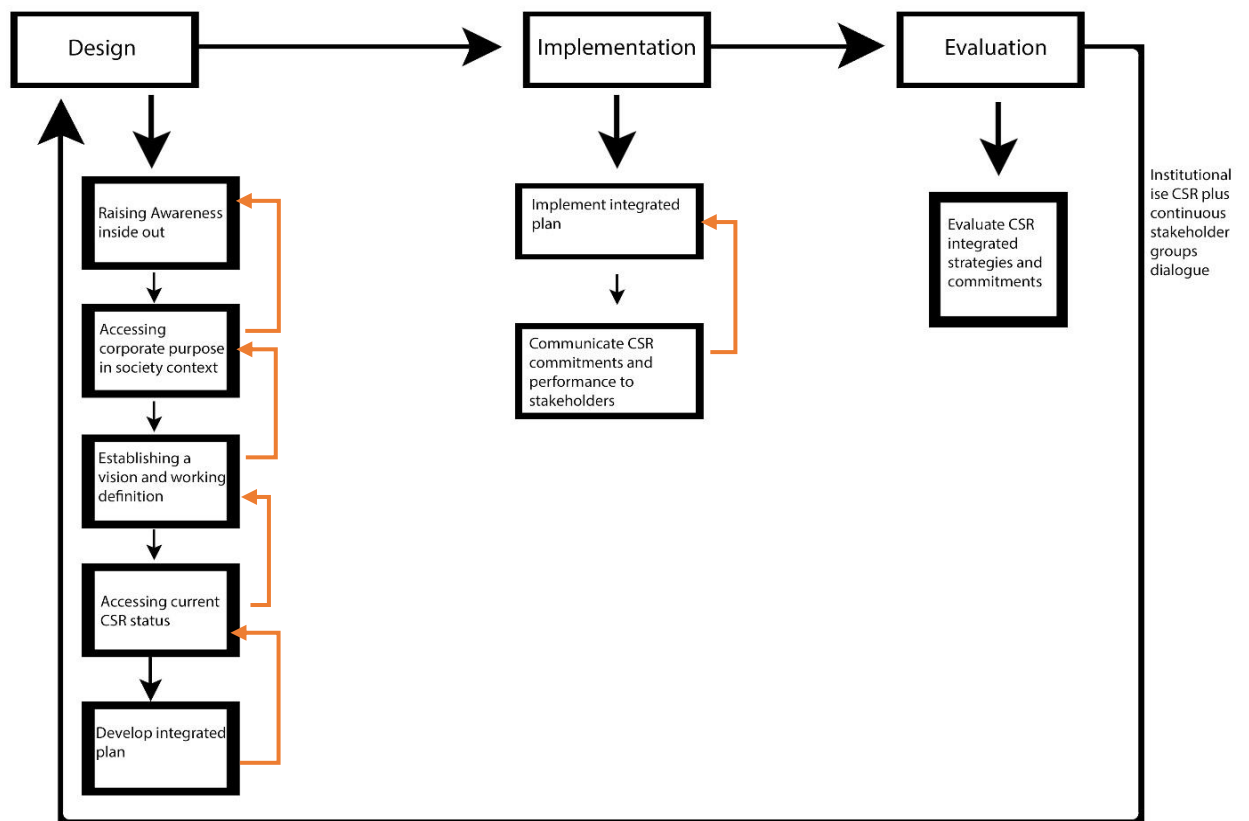
Based on findings of my quantitative and qualitative investigations and the review of literature on CSR issues, I became aware of some key challenges that affect MNCs practices and their stakeholder groups' relationships and expectations. In my literature review and findings chapters, I noted challenges faced by the Shell Petroleum Nigeria PLC managers in their attempt to be socially responsible in the pursuit of their CSR strategies. The most notable of these challenges is their inability to coherently address communities' social and environmental problems. Other challenges identified were the

contextual aspects of communities' cultures, history, social, political and level of illiteracy. The level of illiteracy among communities' residents and their leaders created gaps in knowledge which led to the elusive nature of the communities' residents' CSR philosophy, expectations and perceptions of business-society obligations which were often in contrast to the Shell Petroleum Nigeria PLC managers' orientations. These emerged from my quantitative and qualitative investigations as factors that fuelled the negative perceptions of the Shell Petroleum Nigeria PLC following its previous track records on environmental and social issues. It is fair to say that, based on available media reports (TVC News Channel, 2015), the role of the media and NGOs who consistently mount critical campaigns against this MNC further created problems for their managers in implementing the corporation's CSR agenda.

Based on my understanding of these issues, I have come to the conclusion that there is a need to develop a new CSR framework in which categorisations will be the driver behind the identification of the noted factors and other elements that are inclusive in my new model. So also, in reviewing the existing Shell Petroleum Nigeria PLC CSR framework, I became aware that the model is not appropriate for addressing the CSR stakeholder group's dialogue as it is purposely designed to address the economic and some notable environmental challenges. This demonstrates that the existing framework is more useful at responding to fragmented and discrete social and environmental issues. In addition to the identified weaknesses of the existing MNC's CSR model, the review of literature on CSR theories such as legitimacy, political economy and discursive institutionalism provided me with impetus to suggest a new CSR framework that is more robust in addressing my quantitative and qualitative research findings.

In order not to abstractly theorise my model, I consider it important to base my new framework on existing theories that are deep rooted in Lewin's (1951) change model as the proposed CSR model is intended to address the issue of stakeholder groups' interactions in the oil sector through linking external change drivers with a systematic approach to analysing them. This idea was based on my belief that having a platform that facilitates and enhances CSR stakeholder groups' interactions and emphasise the organisational-societal and stakeholder relationships may contribute to improvement of the corporation's image, reputation, goodwill and communication links. Hence, the proposed CSR framework's goal is to present a structured and systematic CSR model that will facilitate the achievement of CSR stakeholder groups' interactions in today's complex and unpredictable business environment in which the Shell Petroleum Nigeria PLC operates. This new CSR model is presented in the next page.

Figure 8.1. The CSR Stakeholder Groups Dialogue Enhancement Model.



Author Design: The Proposed CSR Stakeholder Groups Dialogue Enhancement Model

8.8. Explanation of the CSR Stakeholder Groups Dialogue Enhancement Model

The model consists of three parts, namely:

1. The CSR design section
2. The CSR implementation section
3. The CSR evaluation section

8.8.1. PART 1: The CSR Design Section

This part focuses mainly on the design section. The part consists of five steps:

8.8.1.1. PT1-ST1: Initiate CSR Awareness

As noted in my literature review, the main drivers of CSR agenda in corporations are economic, political, ethical and social factors (Carroll, 1991). The economic, political and social drivers can be described as market-based factors that are usually necessitated by negative events such as environmental pollution that arose through the Shell Petroleum Nigeria PLCs' business activities which subsequently impacted on the social fabric of the communities in which it operates (Mazurkiewicz, 2004) and described the ethical aspect as a value-based factor which is the managers' ethical behaviours, displayed in the conduct of their business activities (Agle, Mitchell & Sonnenfield, 1999; Waldman & Siegel, 2005), as well as values that employees bring to the workplace (Robertson, 1991). Based on these assumptions, my proposed framework considers top-down approach in which the orientation of managers is important in the process of CSR design and implementation. The model also considers the down-top approach in which employees are expected to be made aware and encouraged to include CSR in their roles within the corporation.

The design aspect of the proposed model is structured to eliminate the barriers to stakeholder groups' interactions in the existing Shell Petroleum Nigeria PLC's CSR framework. The rationale for this was based on my findings which showed that integration of CSR vision into business activities in the existing model is mainly based on the managers' personal values, orientations, and their perceptions of business and societal environment. This explains why the community residents and leaders confirmed that the Shell Petroleum Nigeria PLC's responses to communities' issues are usually triggered by environmental disasters or pressures from NGOs and community protests, or negative media coverage of the impact of their business activities in the Niger-Delta region. In my view, CSR agenda should not only be driven by external forces. It must be inherently incorporated into corporate values, cultures and implicitly embedded in all internal stakeholder groups (employees, managers, directors and workers) orientations. This line of thought echoes Hemingway's (2005); Hemingway & MacLagan's (2004) assertions that the main drivers of CSR initiatives should not only be confined to external pressures but driven by personal morality which is inspired by managers and employees' own socially oriented personal values. The promotion of CSR awareness across all segments of the Shell Petroleum Nigeria PLC may help to modify and improve the managers' and employees' orientations and personal values which they ascribed to CSR issues. This has the tendency of easing the process of integrating CSR agenda into business practices across all the functional areas of the corporation.

8.8.1.2 PT1-ST2: Promote the Corporate CSR Objectives

This process will involve uncovering of the Shell Petroleum Nigeria PLC's norms and values. This is essential in the sense that for the corporation to improve, its CSR strategy must be aligned with its values, norms and vision (Maignan et al., 2005). This is because, the managers' awareness and understandings of the corporation's core business practices is fundamental to the success or failure of their CSR initiatives. I am of the view that by having in place a mechanism that makes it possible to guide internal stakeholder groups' behaviours and decisions will enhance the corporation's chances of reaching its vision and achieving its CSR goals. In addition, by articulating corporate values and embedding them in business practices will enable the corporation to reinforce behaviours that benefit them and their internal and external stakeholder groups. This has the potential to ultimately strengthen the corporation's values (Van Lee, Fabish and McGaw, 2005). In view of this, I am of the view that the Shell Petroleum Nigeria PLC should move towards a strategy that aligns its CSR goals and decision-making process with its overall goals as this will over time become part of the corporation's norm (Government of Canada, 2006).

8.8.1.3. PT1-ST3: Incorporate the Corporation's CSR Initiatives into Strategic Goals

Following the clarification of the noted internal values, norms and stakeholder groups' problems in step 2, the next step is to formulate a CSR definition that encompasses a socially responsible shared vision which incorporates stakeholder groups' expectations that are consistent with the long-term strategic objectives of the Shell Petroleum Nigeria PLC. At this point, I am of the view that the development of a CSR

definition will enable managers and other stakeholder groups to work in the same direction in establishing firm foundations for future CSR assessment (Government of Canada, 2006).

This view echoes Maignan et al.'s (2005) contention that by establishing a working definition of CSR, the corporation will be able to share information with stakeholder groups on two important aspects of CSR design which focus on improving motivations that support commitments to CSR as well as address the stakeholder groups and issues which have been recognised as crucial to the corporation. This is essential in building a constructive social and responsible mission. However, it is important to stress that the formulation and declaration of social and responsible mission by the top management may not in itself automatically enable the Shell Petroleum Nigeria PLC to achieve its CSR vision. For it to be effective, it must be formalised and communicated to all stakeholder groups through the corporation's newsletters and embedded into their contract of employment and induction resources (Werre, 2003).

8.8.1.4. PT1-ST4: Reflect on the Corporation's CSR Position

The fourth step focuses on auditing the existing Shell Petroleum Nigeria PLC's CSR practices. This involves a reflection on the existing mission statements, corporation's policies, codes of conduct, principles and other aspects of their business operations. The review of their processes should not just be left for the top management, it should involve all the stakeholder groups and if possible employ the services of CSR consultants as they will be in a better position to critically review the entire process than the corporation's managers (O'Connell, 2004). The essence of the auditing

exercise is to identify the attributes of the Shell Petroleum Nigeria PLC that relate to the five important aspects of CSR namely:

- 1) The social
- 2) Environmental dimension and impacts of the corporation's business activities on communities
- 3) The corporate governance issues
- 4) The corporate commitment to sustainability
- 5) The societal dialogue processes.

Alternatively, the Shell Petroleum Nigeria PLC could adopt a practical CSR inventory method which is based on the analysis of contemporary literature on CSR and in conjunction with the interviews conducted with all stakeholder groups to find out their interests and knowledge that they have on CSR (Morimoto, Ash & Hope, 2005). I include this method because I believe that conducting social auditing by engaging stakeholder groups through dialogue can help to build trust, identify commitment and promote co-operation among them and the Shell Petroleum Nigeria PLC management (Gao & Zhang, 2006).

8.8.1.5. PT1-ST5: Design the Corporation's Stakeholder Groups Dialogue Enhancement CSR Plan

At this stage, the corporation is expected to draw up short and long-term plans in which the three Ps (planet, people and profit) are embedded (Cramer, 2005). In this way, the Shell Petroleum Nigeria PLC will be able to translate values, visions and policy statement into commitments, expectations and business ethics. With these metrics being in place, the corporation can then set goals with the development of targets and performance measures. To coherently harness these into strategic implementation,

there is need to have a designated team made up of senior managers with the responsibility of implementing CSR programmes, improving inter-functional conditions, building CSR responsibilities into employees' job descriptions and performance evaluations; the recruitment of employees with appropriate CSR attitudes and skills; and finally developing a forum to share issues and knowledge across the corporation to develop new ideas and vision (Maon et al. 2010).

8.8.2. PART 2: CSR IMPLEMENTATION

8.8.2.1. PT2-ST1: Implement the Corporation's CSR Stakeholder Groups' Dialogue Enhancement Model

This is an important aspect of my proposed CSR model as it presents a platform that facilitates the collaboration and interaction of all stakeholder groups at every stage of the implementation process. Although, I am conscious of the fact that the suggested stakeholder groups' collaboration and interaction processes will be challenging for management due to the groups' diverse interests, orientations and expectations, implementing a CSR model that meets these interests have been noted in my literature review chapter page xx to be instrumental to a successful CSR agenda.

In view of these challenges, it may be appropriate to consider adopting the Government of Canada (2006) CSR implementation guide in which employees and other stakeholders are of utmost priorities when implementing a CSR programme. In the guideline, the top management takes a decision on the direction which the middle managers put into effect to ensure that resources are effectively allocated, controlled as well as put in place mechanism to monitor performance and behaviour of employees (Johnson & Scholes, 2002). In addition, it is the duty of the middle management to

communicate the agreed vision of the corporation and the structure of the implementation process to all the key stakeholder groups.

8.8.2.2. PT2-ST2: The Corporation Disseminates Information to Stakeholder Groups about their CSR Commitments and Progress

During the implementation process, I proposed that it is essential to maintain an effective communication among the stakeholder groups about the CSR commitments. This could be disseminated through the corporation's newsletter, national and international newspapers, their notice boards, annual reports, meetings, in-house trainings and employees' induction materials. The essence of this communication plan is to keep the stakeholder groups up to date with the corporation's CSR initiative and progress. This strategy has the tendency of enabling top management and the corporation's CSR team to expedite actions on the agreed CSR initiative, develop coherent knowledge of supervisory management of employees, to identify and eliminate role relationships and expectations (Klein, 1996).

8.8.3. PART 3: The CSR Stakeholder Groups Dialogue Enhancement Model

The part 3 of the model focused on the evaluation of implemented CSR projects as explained below:

8.8.3.1 PT3-ST1: Evaluate the Corporation's CSR Stakeholder Groups' Dialogue Enhancement Model

This process as included in the model will provide an opportunity for managers to measure, verify and report the success or failure of CSR implemented projects. In addition, it will enable managers to identify the strategy that worked well or did not well, why and how to ensure that it will continue to work well and where it did not

work well, investigate why, explore barriers to success and note what can be changed to overcome those barriers, reflect on the original goals and make new ones that are considered to be important (Government of Canada, 2006). A consistent review of CSR programmes often presents the opportunity to inform stakeholder groups about the progress made, the CSR activities implemented and transparency of activities as well as enable them to come up with new programmes. In conclusion, the evaluation process will serve as a review process that provide a mechanism that enables management to be aware of the extent to which their CSR performance meets the expected outcomes. These should be continuous activities to be sustained and embedded in the corporation's vision, norm and their code of conduct. The continuity in the process will enable the corporation management to align their business operations with the stakeholder groups' interests and create long-term value. However, for this to be sustained over time, the Shell Petroleum Nigeria PLC must develop and maintain management competencies and capabilities to have the necessary skills to address all stakeholder groups' concerns (Ayuso, Rodriquez & Ricart, 2006). In addition, the management must be aware of the significance of continued dialogue between the stakeholder groups at every stage of the CSR process as this would enable them to respond to their expectations as well as coherently address their concerns (Draper, 2006).

8.9. Managerial Implications

A reflection on my research findings has enabled me to identify some issues concerning the Shell Petroleum Nigeria PLC's CSR practices that have significant implications for future strategies as well as called for recommendations:

1. This discovery has prompted me to suggest a framework which could be put in place to address the challenges which were revealed in my research. In my view, this model provides guidelines for managers of the Shell Petroleum Nigeria PLC to actively design, implement and evaluate their CSR programmes.
2. Although, my framework is specifically developed to address CSR challenges in a multinational corporation operating in the Niger-Delta region in Nigeria, it is fair to say that the framework can also be adopted by other multinational corporations that desire more evolutionary change efforts.
3. Having suggested a robust framework, this comes with challenges too, particularly in terms of acquisition and allocations of resources. Since the framework requires management to ensure that the proposed change cut across all the functional areas of the corporation's business activities to implement successful CSR programmes, this means that they must be willing and able to commit funds in internal market ideas that educate stakeholder groups on CSR programmes.

8.10. Limitations and Future Research

My research findings have revealed the need for the Shell Petroleum Nigeria PLC to consider the development of a more robust CSR framework for designing, implementing and evaluating their CSR programmes as there are currently significant flaws noted in their existing CSR framework. In responding to these challenges, I have proposed a CSR stakeholder groups' interactive framework that can articulate the

identified challenges to enable the management of the Shell Petroleum Nigeria PLC to reflect on their CSR practices at operational level.

Despite these suggestions, there are also limitations of this study:

- 1) This is a research that focused on a single case. This suggests that its findings are synonymous with the case in question. They cannot be generalised because different corporations have diverse cultures, policies and are operating in different political, economic, legal and social environments.
- 2) My chosen qualitative and quantitative sample sizes for data collection are small and these do not present a comprehensive view of all the MNCs stakeholder groups' operating in Nigeria. To gain a general overview of the practices and procedures of oil multinational corporations operating in Nigeria, instead of relying on views of a few stakeholder groups, it would be beneficial to consider interviewing a wider range of stakeholder groups and as many as possible number of corporations in the oil sector as this would identify the challenges that majority of them are facing particularly in managing CSR programmes across a large number of stakeholder groups.
- 3) Although my quantitative and qualitative findings have prompted me to propose radical planned changes to the existing Shell Petroleum Nigeria PLC CSR framework, future research that is geared towards the examination of an evolutionary and emergent CSR orientation particularly for those corporations that consistently feature in the media may be needed to evaluate the extent to which my recommended CSR framework is effective in addressing all the identified flaws.

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Appendix 1: Research Questions	RSQ 1	RSQ 2	RSQ 3	RSQ 4
<i>Themes 1.1 & 3.1– The Shell Petroleum Nigeria PLC’s employees & Local communities’ residents’ philosophical view of Corporate Social Responsibility (CSR)</i>				
RSQ 1.1 & 3.1a	√		√	
<i>Themes 1.2 & 3.2 - The case study corporation employees & Local communities’ residents’ interpretations of Corporate Social Responsibility</i>				
RSQ 1.2a & 3.2a	√		√	
RSQ 1.2b & 3.2b	√		√	
RSQ 1.2c & 3.2c	√		√	
<i>Themes 1.3 & 3.3 – The case study corporation employees & Local communities’ residents’ views of the corporation’s business activities in the Niger Delta region in Nigeria</i>				
RSQ 1.3a & 3.3a	√		√	
RSQ 1.3b & 3.3b	√		√	
RSQ 1.3c & 3.3c	√		√	
RSQ 1.3d & 3.3d	√		√	
RSQ 1.3e & 3.3e	√		√	
RSQ 1.3f	√			
<i>Themes 2.1 & 4.1- The case study corporation’s employees & Local communities’ residents views of the design and implementation of the corporation’s CSR projects in the Niger Delta region in Nigeria</i>				
RSQ 2.1a		√		
RSQ 2.1b & 4.1a		√		√
RSQ 2.1c & 4.1b		√		√
RSQ 2.1d & 4.1c		√		√
RSQ 2.1e & 4.1d		√		√
RSQ 2.1f & 4.1e		√		√
RSQ 2.1g & 4.1f		√		√
RSQ 2.1h & 4.1g		√		√
RSQ 2.1i & 4.1h		√		√
RSQ 2.1j		√		
<i>Themes 2.2 & 4.2 – The case study corporation’s employees & Local communities’ residents’ views of the evaluation process of the corporation’s CSR projects</i>				
RSQ 2.2a		√		
RSQ 2.2b		√		
RSQ 2.2c		√		
RSQ 2.2d		√		
RSQ 2.2e & 4.2c		√		√
RSQ 4.2a				√
RSQ 4.2b				√

Source: Autor Design

Appendix 2 – Quantitative Survey Questionnaire

<i>Research Question</i>	<i>Author</i>
Research Question 1 & 3: What are the perceptions of the management, employees of the Shell Petroleum Nigeria PLC and local communities' residents on the firm's CSR design process?	
<i>RSQ 1.1 & 3.1a Theme – The corporation's management and employees of the Shell Petroleum Nigeria PLC and local communities' residents' philosophical view of corporate social responsibility (CSR)</i>	
RSQ 1.1 - I am of the view that the Shell Petroleum Nigeria PLC has social and moral obligations towards the communities in which it operates	Sarkis & Daou (2013, pp.59-64) international strategic review vol 1.
RSQ 1.2a -1.2c & 3.2a-3.2c – The management and employees' interpretations of CSR	
RSQ 1.2a & 3.2a - A concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis	This definition was extracted from the - Commission of the European Communities, 2001
RSQ 1.2b & 3.2b - The term corporate social responsibility means all firms' "activities that involve the conduct of a business so that it is economically profitable, law abiding, ethical and socially supportive."	Carroll (1991)
RSQ 1.2c & 3.2c - The commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life	This definition was extracted from the- World Business Council for Sustainable Development, 1999
RSQ 1.3 & 3.3 Theme –The management and employees' and local communities' residents' perceptions of the Corporation's business activities in the Niger Delta region in Nigeria.	
RSQ 1.3a & 3.3a The Shell Petroleum Nigeria PLC has good relationships with its employees and the local communities where it extracts oil in the Niger Delta region.	Bunlueng, P., Butcher K., Fredline L (2014), 7th World Conference for Graduate Research in Tourism, Hospitality and Leisure: 566-571.
RSQ 1.3b & 3.3b The Shell Petroleum Nigeria PLC business activities have benefited the local communities in which it operates.	

RSQ 1.3c & 3.3c -There have been environmental and social concerns raised against the Shell Petroleum Nigeria PLC in recent years.	03 – 07 June 2014, Istanbul, Turkey
RSQ 1.3d & 3.3d - The Shell Petroleum Nigeria PLC often responds effectively to environmental and social concerns raised by local communities.	
RSQ 1.3e & 3.3e - The Shell Petroleum Nigeria PLC has set up a robust framework for dealing with environmental and social concerns which may have stemmed from their oil exploration activities in local communities where it operates.	
RSQ 1.3f & 3.3f - The existing Shell Petroleum Nigeria PLC’s framework set up for dealing with social and environmental concerns works well.	
Research Question 2 & 4: What are the perceptions of the management & employees and local communities’ residents on effectiveness of the Shell Petroleum Nigeria PLC in managing the implementation and evaluation of their CSR projects to enhance a positive impact on the local community where they operate?	
RSQ 2.1 Theme – The management and employees’ perceptions of effectiveness of the design and implementation of the corporation’s CSR projects in the Niger Delta region in Nigeria.	
RSQ 2.1a & 4.1a - The Shell Petroleum Nigeria PLC should only design and implement a CSR programme that has the potential of adding financial value to the corporation.	Cramer (2005); Khoo and Tan (2002); Maignan et al. (2005); Panapanaan et al. (2003); & Were (2003)
RSQ 2.1b & 4.1b - I feel that the Shell Petroleum Nigeria PLC’s Senior Managers demonstrate positive leadership towards the design and implementation of CSR projects.	
RSQ 2.1c & 4.1c - I am aware of some social and environmental projects which the Shell Petroleum Nigeria PLC has carried out in the Niger delta region.	
RSQ 2.1d & 4.1d - The local communities’ people’s views were sought for prior to the design and implementation of the projects.	
RSQ 2.1e & 4.1e - These projects were implemented as a response to the communities’ environmental and social concerns.	

RSQ 2.1f & 4.1f - The Shell Petroleum Nigeria PLC has a specific team that coordinates the implementations of the corporation's community projects?	
RSQ 2.1g & 4.1g - The Shell Petroleum Nigeria PLC has a robust framework set up in identifying environmental and social needs of the communities where it operates.	
RSQ 2.1h & 4.1h - There are appointed management team within the Shell Petroleum Nigeria PLC who liaise with the local communities' leaders in identifying and implementing essential community CSR projects	
RSQ 2.1i & 4.1i - The Shell Petroleum Nigeria PLC's communities' relationship arrangements are effective in meeting the communities' expectations of the corporation's social and economic obligations.	
RSQ 2.1j & 4.1j - There are concerns as to the manner in which the Shell Petroleum Nigeria PLC's management relate to the local communities' leaders.	
RSQ 2.2 & 4.2 Theme – What are the perceptions of the management, employees' and local communities' residents on evaluation of the Shell Petroleum Nigeria PLC's CSR projects?	
RSQ 2.2a & 4.2a - The Shell Petroleum Nigeria PLC has a robust evaluation process in determining the success / failure of its CSR programmes	Jankalova, M (2016), Approaches to the Evaluation of Corporate Social Responsibility Procedia Economics and Finance 39 (2016) 580 – 587
RSQ 2.2b & 4.2b - The Shell Petroleum Nigeria PLC evaluation process provides accurate information about the success or failure of the corporation's implemented CSR programmes.	
RSQ 2.2c & 4.2c - The Shell Petroleum Nigeria PLC CSR evaluation reports provide sufficient information that informs the corporation's future CSR planning.	
RSQ 2.2d & 4.2d - The Shell Petroleum Nigeria PLC's existing CSR evaluation process is fit for purpose.	
RSQ 2.2e & 4.2e - I feel empowered to improve CSR at the Shell Petroleum Nigeria PLC.	

Source: Author Design

Appendix 3: Cronbach Alpha Reliability Test Result for Employees Questionnaire

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
RSQ1.1 The Shell Petroleum Nigeria PLC has social and moral obligations to communities	81.8600	221.470	.334	.800
RSQ1.2a CSR means business considers social and environmental concerns	81.8000	222.857	.540	.795
RSQ1.2b CSR means business that is profitable, legal, ethical and social	81.8800	217.251	.561	.791
RSQ1.2c CSR means business contributions to economic, employees and community development	82.2800	222.410	.346	.800
RSQ1.3a The Shell Petroleum Nigeria PLC has good relations with employees and communities	82.1400	225.062	.320	.801
RSQ1.3b The Shell Petroleum Nigeria PLC's business activities benefit local communities	82.5800	225.065	.237	.805
RSQ1.3c I am aware of environmental and social concerns which have been raised against the Shell Petroleum Nigeria PLC	82.0400	217.223	.423	.796
RSQ1.3d I am aware of the Shell Petroleum Nigeria PLC's responses to environmental and social concerns	82.3400	228.719	.237	.804
RSQ1.3e I am aware of the framework set up by the Shell Petroleum Nigeria PLC for dealing with environmental and social concerns	82.4600	221.274	.345	.800
RSQ1.3f The Shell Petroleum Nigeria PLC's existing CSR framework works well	82.9600	225.753	.300	.802

Appendix 3 Continues

RSQ2.1a The Shell Petroleum Nigeria PLC should only implement CSR projects that add financial value	82.2200	218.665	.368	.799
RSQ2.1b The Shell Petroleum Nigeria PLC's managers demonstrate positive CSR leadership	82.2800	221.430	.435	.796
RSQ2.1c I am aware of the Shell Petroleum Nigeria PLC's CSR projects which have been implemented	82.1800	224.232	.297	.802
RSQ2.1d The Shell Petroleum Nigeria PLC often seeks for local communities' views on CSR projects	82.5200	221.561	.291	.803
RSQ2.1e The Shell Petroleum Nigeria PLC implements CSR projects in response to environmental and social concerns	82.5200	220.704	.344	.800
RSQ2.1f The Shell Petroleum Nigeria PLC has CSR team that coordinates community projects	82.4800	223.193	.273	.804
RSQ2.1g The Shell Petroleum Nigeria PLC has a robust framework for identifying communities' environmental and social needs	82.2000	220.816	.441	.796
RSQ2.1h The Shell Petroleum Nigeria PLC has management team who liaise with community leaders on CSR	82.3000	221.480	.478	.795
RSQ2.1i The Shell Petroleum Nigeria PLC's communities' relationship arrangements are effective	82.2000	225.755	.375	.799
RSQ2.1j I am aware of concerns in the way the Shell Petroleum Nigeria PLC's management relate to community leaders	82.6400	217.460	.383	.798

RSQ2.2a The Shell Petroleum Nigeria PLC has a process for evaluating CSR projects	82.6000	218.612	.350	.800
RSQ2.2b The Shell Petroleum Nigeria PLC evaluation process provides accurate information	82.5400	224.702	.307	.802
RSQ2.2c The Shell Petroleum Nigeria PLC's CSR evaluation reports inform future CSR planning	82.4800	217.806	.449	.795
RSQ2.2d The Shell Petroleum Nigeria PLC's existing CSR evaluation process is fit for purpose	83.0800	221.218	.300	.802
RSQ2.2e I feel empowered to improve CSR at the Shell Petroleum Nigeria PLC	83.5800	235.555	.023	.816

Source: Author Design

Appendix 4: Case Processing Summary of Gender Influence on Perception of CSR						
Case Processing Summary						
	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Gender * RSQ1.1 & 3.1aThe Shell Petroleum Nigeria PLC has social and moral obligations to communities	70	100.0%	0	0.0%	70	100.0%

Source: Author Design

Appendix 5: Gender * RSQ1.1 & 3.1a: The cross tabulation of Gender Influence on Perception of CSR

Gender * RSQ1.1 & 3.1aThe Shell Petroleum Nigeria PLC has social and moral obligations to communities'									
Cross tabulation									
			RSQ1.1 & 3.1aThe Shell Petroleum Nigeria PLC has social and moral obligations to communities						Total
			.00	Totally Disagree	Partially Disagree	Neither Agree nor Disagree	Partially Agree	Totally Agree	
Gender	Male	Count	2 _a	3 _a	3 _a	1 _a	8 _a	19 _a	36
		Expected Count	1.5	3.1	2.1	1.5	6.7	21.1	36.0
	Female	Count	1 _a	3 _a	1 _a	2 _a	5 _a	22 _a	34
		Expected Count	1.5	2.9	1.9	1.5	6.3	19.9	34.0
	Total	Count	3	6	4	3	13	41	70
		Expected Count	3.0	6.0	4.0	3.0	13.0	41.0	70.0
Each subscript letter denotes a subset of RSQ1.1 & 3.1a: The Shell Petroleum Nigeria PLC has social and moral obligations to communities' categories whose column proportions do not differ significantly from each other at the .05 level.									

Appendix 6: Chi-Square Test on Gender Influence on Perception of CSR

Chi-Square Tests			
	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	2.523 ^a	5	.773
Likelihood Ratio	2.587	5	.763
Linear-by-Linear Association	.609	1	.435
N of Valid Cases	70		
a. 8 cells (66.7%) have expected count less than 5. The minimum expected count is 1.46.			

Appendix 7: Phi-Cramer V Test on Symmetric Measure of Gender Influence on Perception of CSR

Symmetric Measures		
	Value	Approx. Sig.
Nominal by Nominal	Phi	.773
	Cramer's V	.773
N of Valid Cases		70

- a. Not assuming the null hypothesis.
- b. Using the asymptotic standard error assuming the null hypothesis.

Appendix 8: The Case Processing Summary of Influence of Level of Education on Perception of CSR

Case Processing Summary						
	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Qualification * RSQ1.1 & 3.1aThe Shell Petroleum Nigeria PLC has social and moral obligations to communities	70	100.0%	0	0.0%	70	100.0%

Appendix 9: Cross Tabulation Tests on Influence of Level of Education on Perception of CSR Qualification * RSQ1.1 & 3.1aThe Shell Petroleum Nigeria PLC has social and moral obligations to communities’ cross tabulation										
			RSQ1.1 & 3.1a: The Shell Petroleum Nigeria PLC has social and moral obligations to communities						Total	
			.00	Totally Disagree	Partially Disagree	Neither Agree nor Disagree	Partially Agree	Totally Agree		
Qualification	WAEC O/L	Count	0 _a	1 _a	1 _a	0 _a	1 _a	8 _a	11	
		Expected Count	.5	.9	.6	.5	2.0	6.4	11.0	
	OND/HND	Count	1 _{a, b}	4 _b	1 _{a, b}	2 _{a, b}	6 _{a, b}	8 _a	22	
		Expected Count	.9	1.9	1.3	.9	4.1	12.9	22.0	
	BSc	Count	0 _a	0 _a	2 _a	1 _a	5 _a	14 _a	22	
		Expected Count	.9	1.9	1.3	.9	4.1	12.9	22.0	
	MA/MSc	Count	1 _a	1 _{a, b}	0 _{a, b}	0 _{a, b}	0 _b	8 _{a, b}	10	
		Expected Count	.4	.9	.6	.4	1.9	5.9	10.0	
	PhD	Count	1 _a	0 _a	0 _a	0 _a	1 _a	3 _a	5	
		Expected Count	.2	.4	.3	.2	.9	2.9	5.0	
	Total		Count	3	6	4	3	13	41	70
			Expected Count	3.0	6.0	4.0	3.0	13.0	41.0	70.0

Each subscript letter denotes a subset of RSQ1.1 & 3.1aThe Shell Petroleum Nigeria PLC has social and moral obligations to Communities’ categories whose column proportions do not differ significantly from each other at the .05 level.

Appendix 10: The Chi-Square Test on Influence of Level of Education on Perception of CSR

Chi-Square Tests			
	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	20.251 ^a	20	.442
Likelihood Ratio	25.431	20	.185
Linear-by-Linear Association	.121	1	.728
N of Valid Cases	70		
a. 26 cells (86.7%) have expected count less than .05. The minimum expected count is .21.			

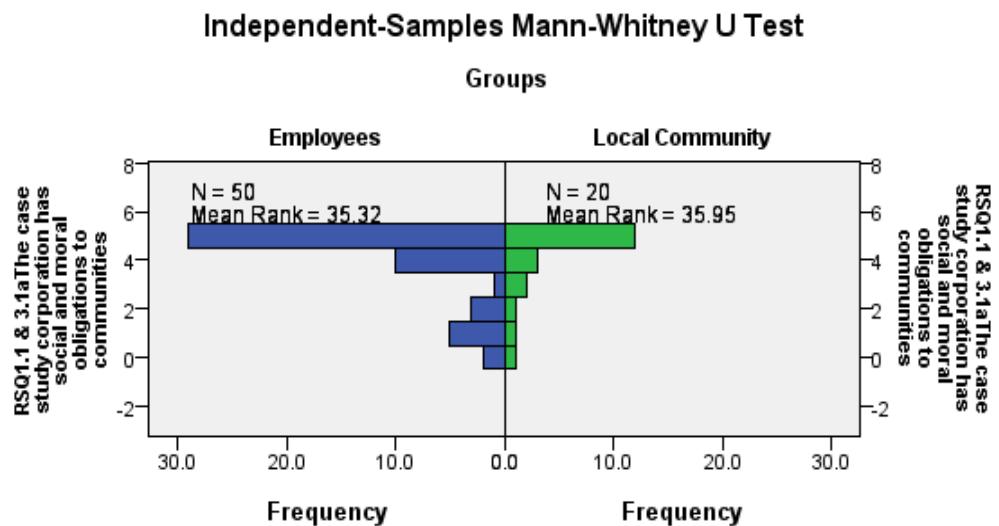
Appendix 11: Phi-Cramer V Symmetric Measure of Influence of Level of Education on Perception of CSR

Symmetric Measures			
		Value	Approx. Sig.
Nominal by Nominal	Phi	.538	.442
	Cramer's V	.269	.442
N of Valid Cases		70	
a. Not assuming the null hypothesis.			
b. Using the asymptotic standard error assuming the null hypothesis.			

Appendix 12: RSQ 1.1 & 3.1a Mann-Whitney U Test - Themes 1.1 & 3.1 - The Shell Petroleum Nigeria PLC's Employees & Local Communities' Residents' Philosophical view of CSR.

Hypothesis Test Summary				
	Null Hypothesis	Test	Sig.	Decision
1	The distribution of RSQ1.1 & 3.1aThe Shell Petroleum Nigeria PLC has social and moral obligations to communities is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.895	Retain the null hypothesis.
Asymptotic significances are displayed. The significance level is .05.				

Appendix 13: RSQ 1.1 & 3.1a An Independent-sample Mann-Whitney U Test - Themes 1.1 & 3.1 - The Shell Petroleum Nigeria PLC's Employees & Local Communities' Residents' Philosophical view of CSR.



Total N	70
Mann-Whitney U	509.000
Wilcoxon W	719.000
Test Statistic	509.000
Standard Error	68.448
Standardized Test Statistic	.131
Asymptotic Sig. (2-sided test)	.895

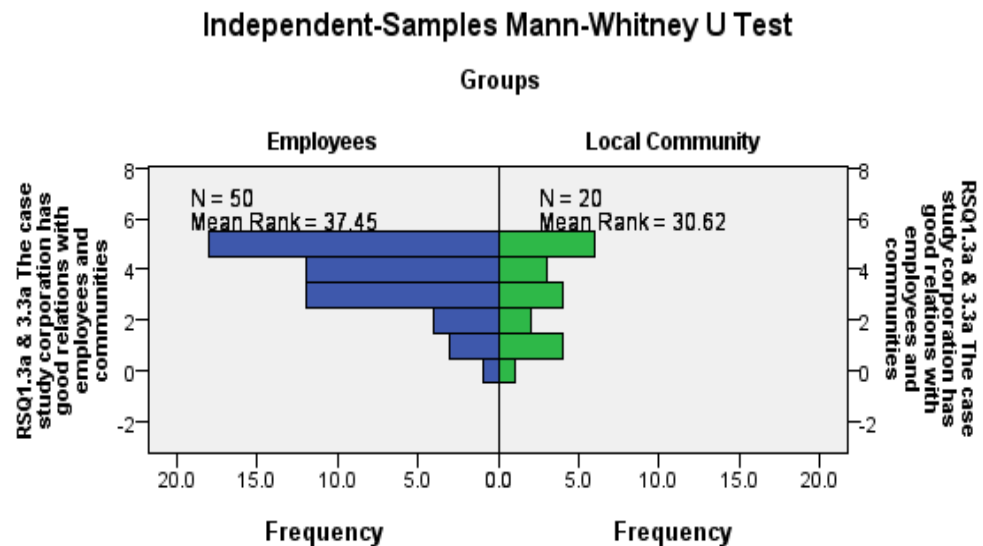
Appendix 14: The Statistical Mode Test of Themes 1.3 & 3.2 The Shell Petroleum Nigeria PLC Employees & Local communities' Residents' Interpretations of CSR - Test 2 – RSQ 1.2a b, c & 3.2a, b, c (CSR Definitions)

Statistics		RSQ1.2a & 3.2a CSR means business considers social and environmental concerns	RSQ1.2b & 3.2b CSR means business that is profitable, legal, ethical and social	RSQ1.2c & 3.2c CSR means business contributions to economic, employees and community development
N	Valid	70	70	70
	Missing	0	0	0
Mode		4	5	4
Skewness		-1.483	-1.049	-0.624
Std. Error of Skewness		0.287	0.287	0.287

Appendix 15: Themes 1.3 & 3.3 – Hypothesis Test Summary of The Shell Petroleum Nigeria PLC Employees & Local Communities’ Residents views of the Corporation’s Business Activities in the Niger Delta Region in Nigeria - Test 3 – RSQ 1.3a & 3.3a

Hypothesis Test Summary				
	Null Hypothesis	Test	Sig.	Decision
1	The distribution of RSQ1.3a & 3.3a The Shell Petroleum Nigeria PLC has good relations with employees and communities is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.190	Retain the null hypothesis.
Asymptotic significances are displayed. The significance level is .05.				

Appendix 16: Themes 1.3 & 3.3 – The Independent-Sample Mann-Whitney U Test on The Shell Petroleum Nigeria PLC Employees & Local Communities’ Residents views of the Corporation’s Business Activities in the Niger Delta Region in Nigeria - Test 3 – RSQ 1.3a & 3.3a

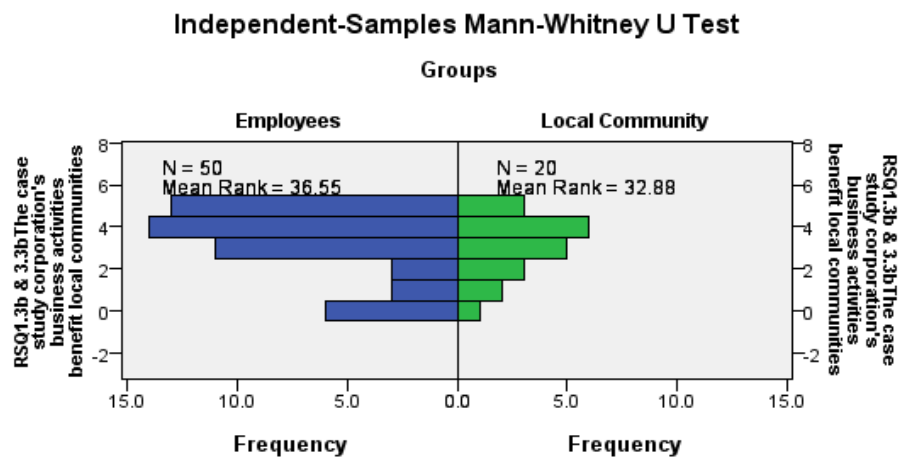


Total N	70
Mann-Whitney U	402.500
Wilcoxon W	612.500
Test Statistic	402.500
Standard Error	74.436
Standardized Test Statistic	-1.310
Asymptotic Sig. (2-sided test)	.190

Appendix 17: RSQ 1.3b & 3.3b – Hypothesis Test Summary on Whether The Shell Petroleum Nigeria PLC Business Activities have Benefited the Local Communities in which it Operates

Hypothesis Test Summary				
	Null Hypothesis	Test	Sig.	Decision
1	The distribution of RSQ1.3b & 3.3bThe Shell Petroleum Nigeria PLC's business activities benefit local communities is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.484	Retain the null hypothesis.
Asymptotic significances are displayed. The significance level is .05.				

Appendix 18: Independent-Sample Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC Business Activities have Benefited the Local Communities in which it Operates?

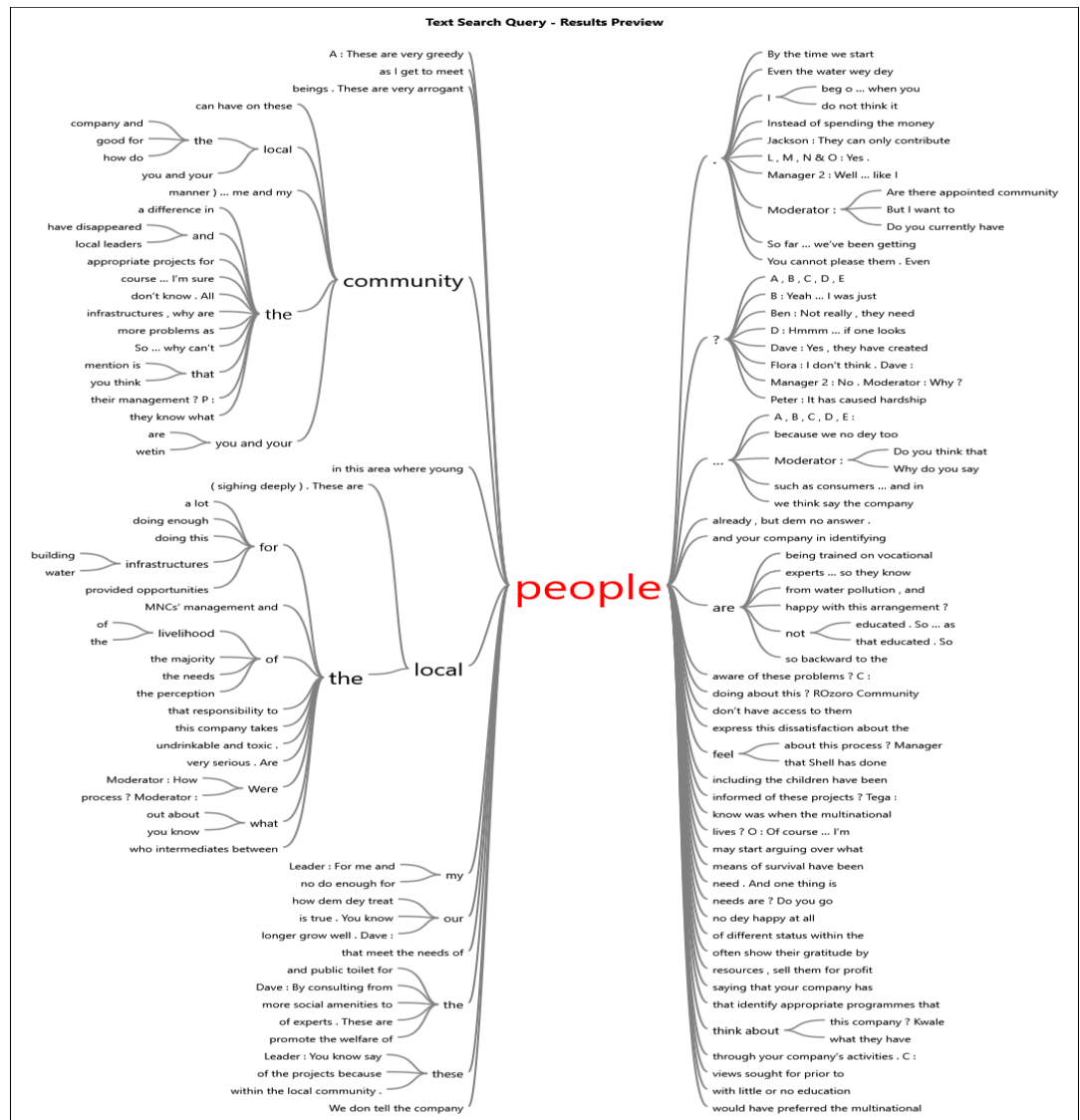


Total N	70
Mann-Whitney U	447.500
Wilcoxon W	657.500
Test Statistic	447.500
Standard Error	75.011
Standardized Test Statistic	-.700
Asymptotic Sig. (2-sided test)	.484

Appendix 19: RSQ 1.3c & 3.3c – Hypothesis Test Summary on Whether there Have Been Environmental and Social Concerns Raised against the Shell Petroleum Nigeria PLC in Recent Years.

Hypothesis Test Summary				
	Null Hypothesis	Test	Sig.	Decision
1	The distribution of RSQ1.3c & 3.3c I am aware of environmental and social concerns which have been raised against the Shell Petroleum Nigeria PLC is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.000	Reject the null hypothesis.
Asymptotic significances are displayed. The significance level is .05.				

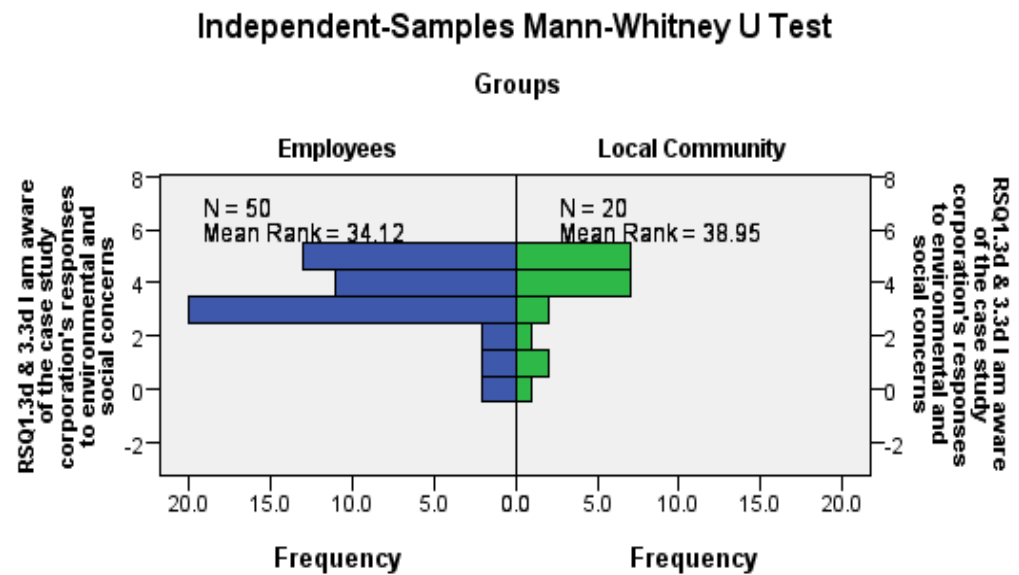
Appendix 20: The Independent-Samples Mann-Whitney U Test on Whether there Been Environmental and Social Concerns Raised against the Shell Petroleum Nigeria PLC in Recent Years



Appendix 21: RSQ 1.3d & 3.3d – The Hypothesis Test Summary on Whether the Shell Petroleum Nigeria PLC often Responds Effectively to Environmental and Social Concerns Raised by Local Communities?

Hypothesis Test Summary				
	Null Hypothesis	Test	Sig.	Decision
1	The distribution of RSQ1.3d & 3.3d I am aware of the Shell Petroleum Nigeria PLC's responses to environmental and social concerns is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.352	Retain the null hypothesis.
Asymptotic significances are displayed. The significance level is .05.				

Appendix 22: The Independent-Sample Mann-Whitney U Test on Whether The Shell Petroleum Nigeria PLC often Responds Effectively to Environmental and Social Concerns Raised by Local Communities?

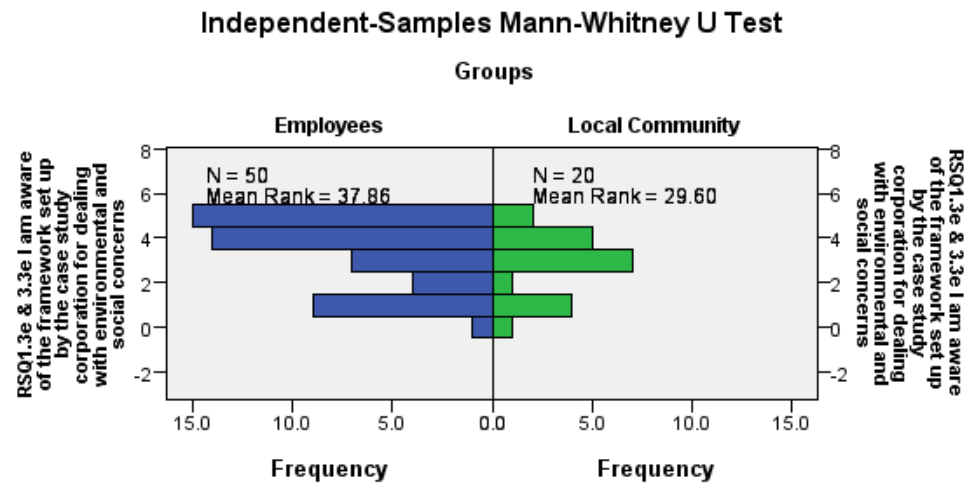


Total N	70
Mann-Whitney U	569.000
Wilcoxon W	779.000
Test Statistic	569.000
Standard Error	74.118
Standardized Test Statistic	.931
Asymptotic Sig. (2-sided test)	.352

Appendix 23: RSQ 1.3e & 3.3e – The Hypothesis Test Summary on Whether The Shell Petroleum Nigeria PLC Set Up a Robust Framework for Dealing with Environmental and Social Concerns which may Have Stemmed from their Oil Exploration Activities in Local Communities where it Operates

Hypothesis Test Summary				
	Null Hypothesis	Test	Sig.	Decision
1	The distribution of RSQ1.3e & 3.3e I am aware of the framework set up by the Shell Petroleum Nigeria PLC for dealing with environmental and social concerns is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.116	Retain the null hypothesis.
Asymptotic significances are displayed. The significance level is .05.				

Appendix 24: The Independent-Sample Mann-Whitney U Test on Whether The Shell Petroleum Nigeria PLC Set Up a Robust Framework for Dealing with Environmental and Social Concerns which may Have Stemmed from Their Oil Exploration Activities in Local Communities where it Operates

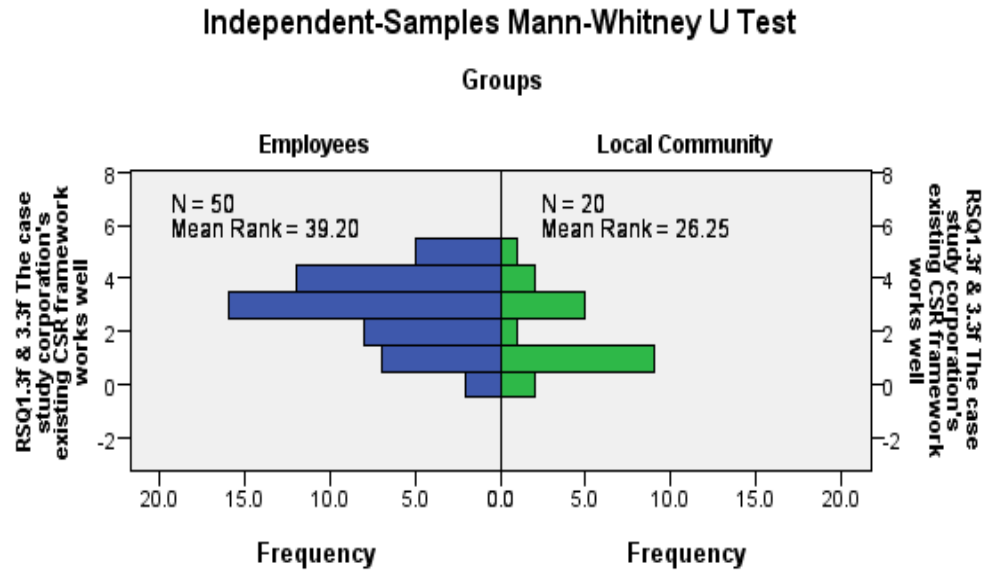


Total N	70
Mann-Whitney U	382.000
Wilcoxon W	592.000
Test Statistic	382.000
Standard Error	75.015
Standardized Test Statistic	-1.573
Asymptotic Sig. (2-sided test)	.116

Appendix 25: RSQ 1.3f & 3.3f – The Hypothesis Test Summary on The Existing Shell Petroleum Nigeria PLC’s Framework Set Up for Dealing with Social and Environmental Concerns Work Well

Hypothesis Test Summary				
	Null Hypothesis	Test	Sig.	Decision
1	The distribution of RSQ1.3f & 3.3f The Shell Petroleum Nigeria PLC's existing CSR framework works well is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.014	Reject the null hypothesis.
Asymptotic significances are displayed. The significance level is .05.				

Appendix 26: The Independent-Sample Mann-Whitney U Test on Whether The Existing Shell Petroleum Nigeria PLC's Framework Set Up for Dealing with Social and Environmental Concerns Works Well



Total N	70
Mann-Whitney U	315.000
Wilcoxon W	525.000
Test Statistic	315.000
Standard Error	74.984
Standardized Test Statistic	-2.467
Asymptotic Sig. (2-sided test)	.014

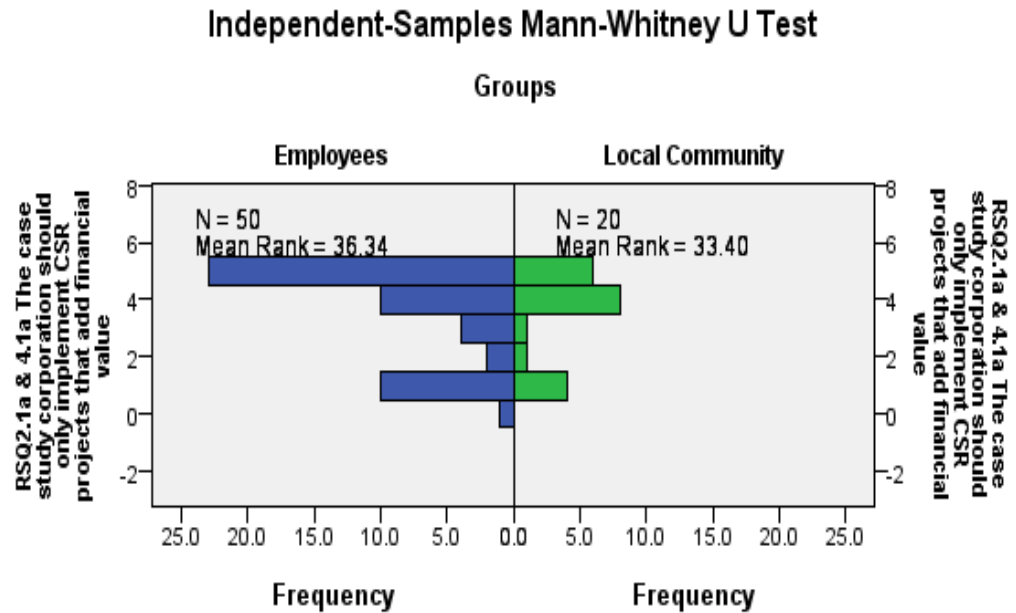
Appendix 27: RSQ 2.1a,b,c,d,e,f,g,h,i,j & 4.1a,b,c,d,e,f,g,h,I,j - Themes 2.1 & 4.1 – The Hypothesis Test Summary on What the Stakeholder Groups’ Perceptions about the Design & Implementation of the Corporation’s CSR Projects Were.

Hypothesis Test Summary				
	Null Hypothesis	Test	Sig.	Decision
1	The distribution of RSQ2.1a & 4.1a The Shell Petroleum Nigeria PLC should only implement CSR projects that add financial value is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.566	Retain the null hypothesis.
2	The distribution of RSQ2.1b & 4.1b The Shell Petroleum Nigeria PLC's managers demonstrate positive CSR leadership is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.123	Retain the null hypothesis.
3	The distribution of RSQ2.1c & 4.1c I am aware of the Shell Petroleum Nigeria PLC's CSR projects which have been implemented is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.231	Retain the null hypothesis.
4	The distribution of RSQ2.1d & 4.1d The Shell Petroleum Nigeria PLC often seeks for local communities' views on CSR projects is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.747	Retain the null hypothesis.
5	The distribution of RSQ2.1e & 4.1e The Shell Petroleum Nigeria PLC implements CSR projects in response to environmental and social concerns is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.433	Retain the null hypothesis.
6	The distribution of RSQ2.1f & 4.1f The Shell Petroleum Nigeria PLC has CSR team that coordinates community projects is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.490	Retain the null hypothesis.
7	The distribution of RSQ2.1g & 4.1g The Shell Petroleum Nigeria PLC has a robust framework for identifying communities' environmental and social needs is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.205	Retain the null hypothesis.
8	The distribution of RSQ2.1h & 4.1h The Shell Petroleum Nigeria PLC has management team who liaise with community leaders on CSR is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.018	Reject the null hypothesis.
9	The distribution of RSQ2.1i & 4.1i The Shell Petroleum Nigeria PLC's communities' relationship arrangements are effective is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.020	Reject the null hypothesis.

Appendix 27 Continues

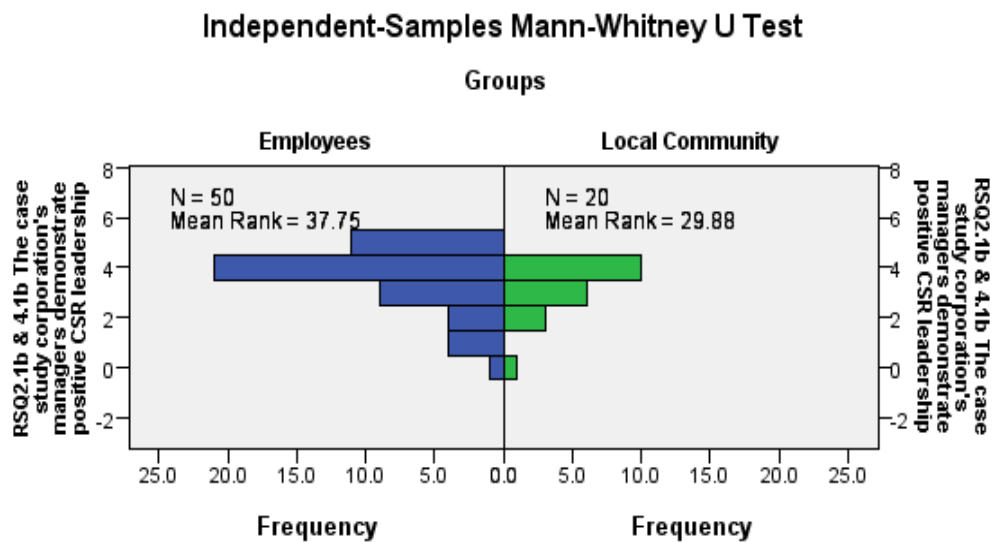
10	The distribution of RSQ2.1j & 4.1j I am aware of concerns in the way the Shell Petroleum Nigeria PLC's management relate to community leaders is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.141	Retain the null hypothesis.
Asymptotic significances are displayed. The significance level is .05.				

Appendix 28: RSQ 2.1a & 4.1a - The Independent-Sample Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC Should only Design and Implement a CSR Programme that has the Potential of Adding Financial Value to the Corporation.



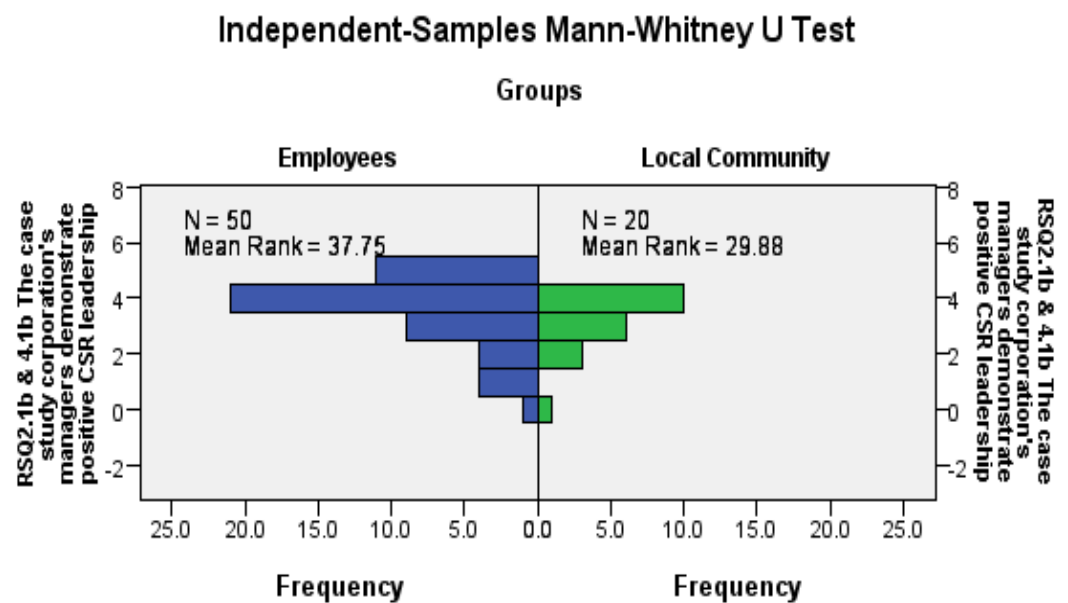
Total N	70
Mann-Whitney U	458.000
Wilcoxon W	668.000
Test Statistic	458.000
Standard Error	73.120
Standardized Test Statistic	-.574
Asymptotic Sig. (2-sided test)	.566

Appendix 29: RSQ 2.1b & 4.1b – The Independent-Sample Mann-Whitney U Test on Whether the Stakeholder Groups Feel that The Shell Petroleum Nigeria PLC’s Senior Managers Demonstrate Positive Leadership Towards the Design and Implementation of CSR Projects.



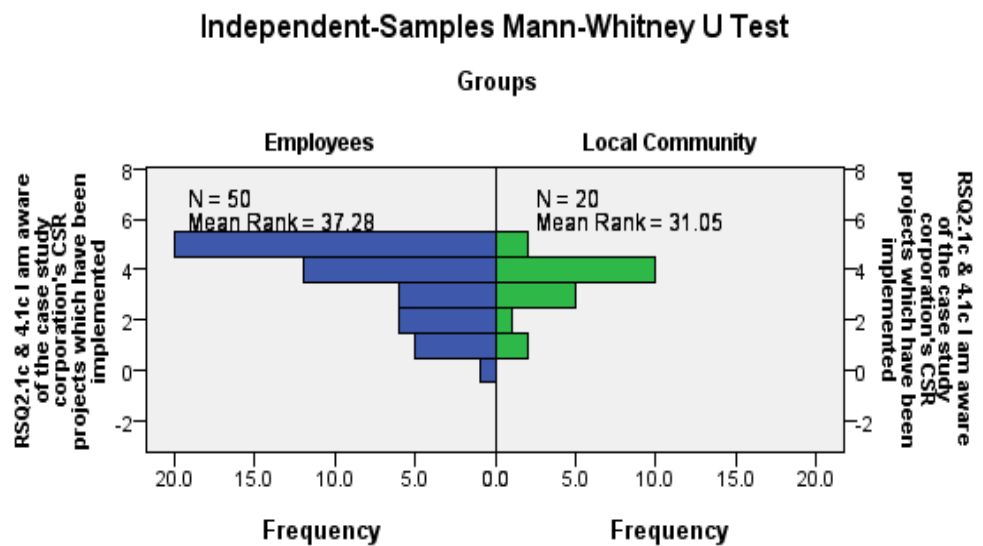
Total N	70
Mann-Whitney U	387.500
Wilcoxon W	597.500
Test Statistic	387.500
Standard Error	72.908
Standardized Test Statistic	-1.543
Asymptotic Sig. (2-sided test)	.123

Appendix 30: RSQ 2.1b & 4.1b – The Independent-Sample Mann-Whitney U Test on Whether the Stakeholder Groups Feel that The Shell Petroleum Nigeria PLC’s Senior Managers Demonstrate Positive Leadership Towards the Design and Implementation of CSR Projects.



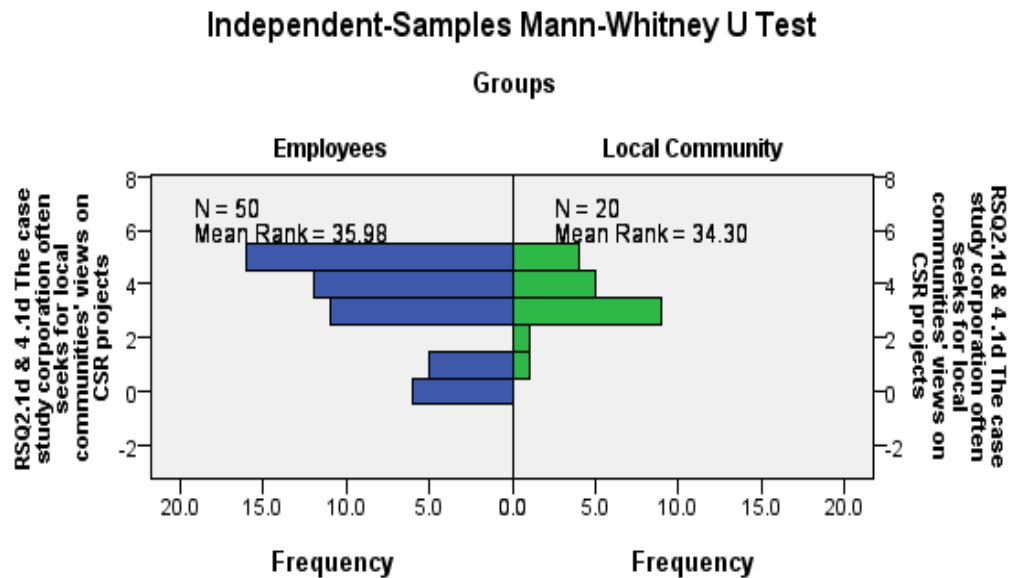
Total N	70
Mann-Whitney U	387.500
Wilcoxon W	597.500
Test Statistic	387.500
Standard Error	72.908
Standardized Test Statistic	-1.543
Asymptotic Sig. (2-sided test)	.123

Appendix 31: RSQ 2.1c & 4.1c – The Independent-Sample Mann-Whitney U Test on Whether the Stakeholder Groups Are Aware of Some Social and Environmental Projects which the Shell Petroleum Nigeria PLC has Carried out in the Niger Delta Region.



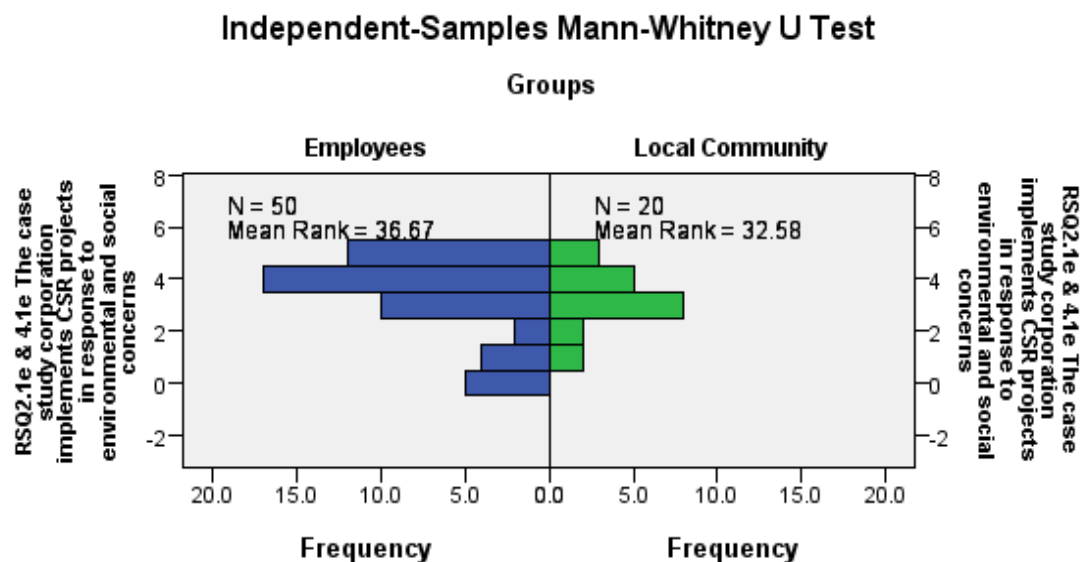
Total N	70
Mann-Whitney U	411.000
Wilcoxon W	621.000
Test Statistic	411.000
Standard Error	74.267
Standardized Test Statistic	-1.198
Asymptotic Sig. (2-sided test)	.231

Appendix 32: RSQ 2.1d & 4.1d – The Independent-Sample Mann-Whitney U Test on Whether The Local Community People’s Views were Sought Prior to the Design and Implementation of CSR Projects.



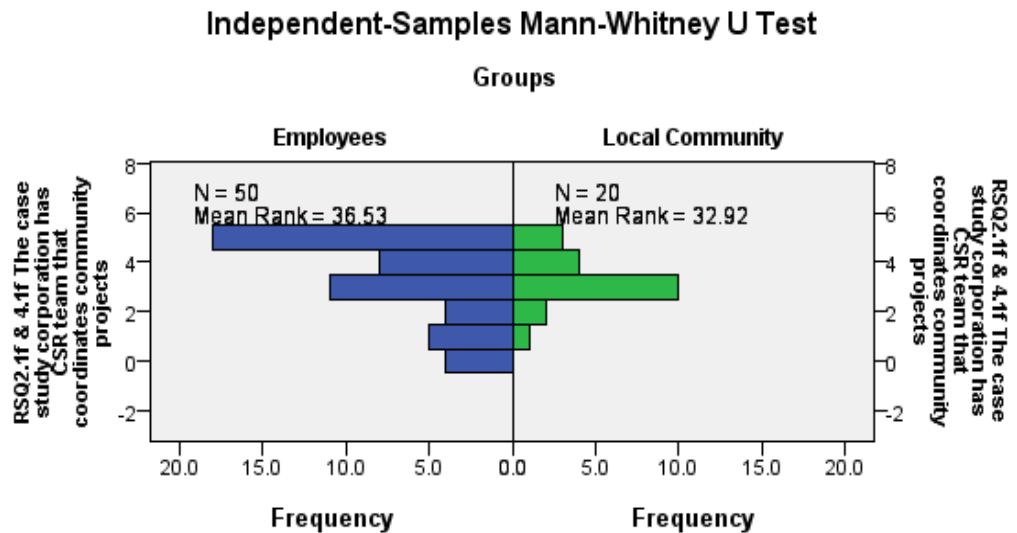
Total N	70
Mann-Whitney U	476.000
Wilcoxon W	686.000
Test Statistic	476.000
Standard Error	74.496
Standardized Test Statistic	-.322
Asymptotic Sig. (2-sided test)	.747

Appendix 33: RSQ 2.1e & 4.1e – The Independent-Sample Mann-Whitney U Test on Whether The Shell Petroleum Nigeria PLC Implemented Past Projects in Response to Communities’ Environmental and Social Concerns.



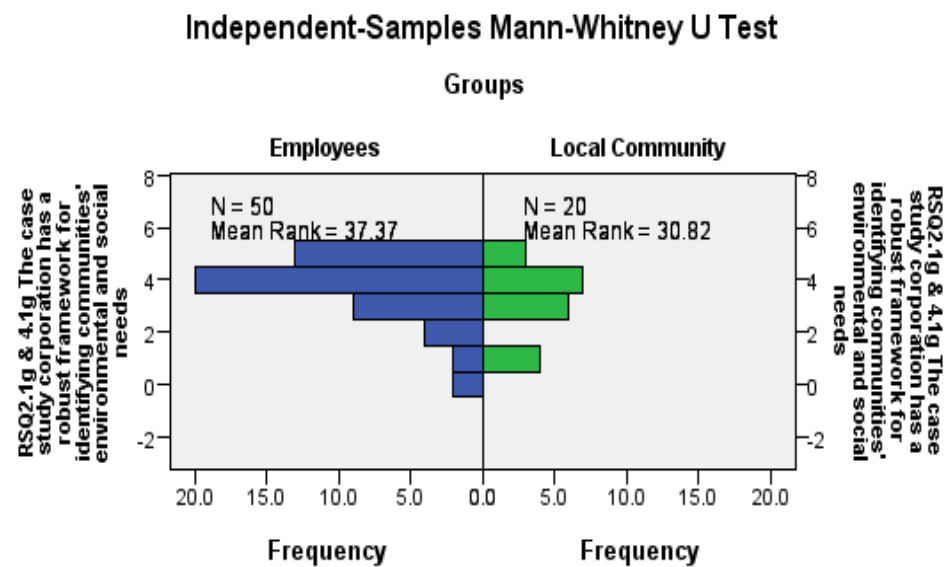
Total N	70
Mann-Whitney U	441.500
Wilcoxon W	651.500
Test Statistic	441.500
Standard Error	74.621
Standardized Test Statistic	-.784
Asymptotic Sig. (2-sided test)	.433

Appendix 34: RSQ 2.1f & 4.1f – The Independent-Sample Mann-Whitney U Test on Whether The Shell Petroleum Nigeria PLC has a Specific Team that Coordinates the Implementations of the Corporation’s Community Projects



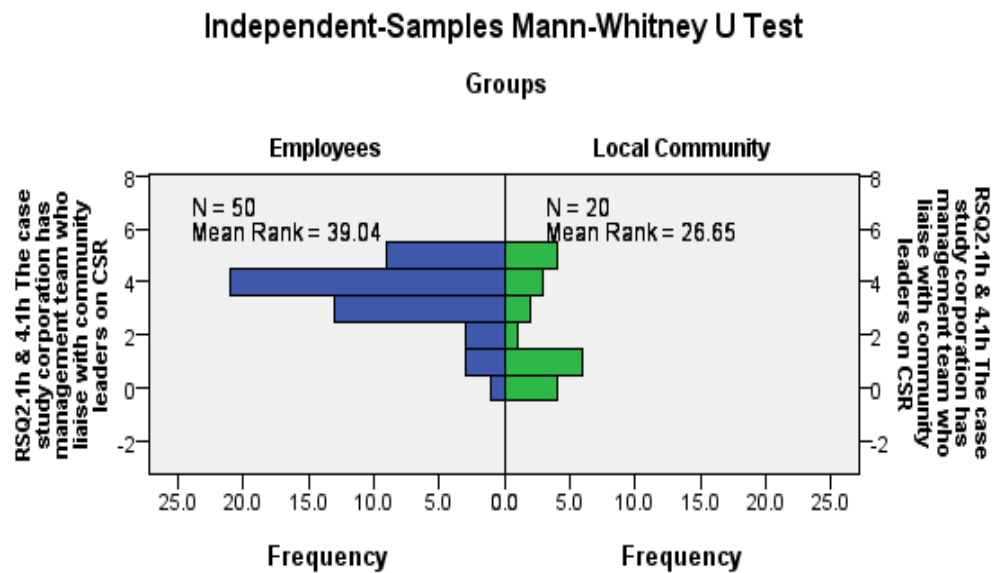
Total N	70
Mann-Whitney U	448.500
Wilcoxon W	658.500
Test Statistic	448.500
Standard Error	74.565
Standardized Test Statistic	-.691
Asymptotic Sig. (2-sided test)	.490

Appendix 35: RSQ 2.1g & 4.1g – The Independent-Sample Mann-Whitney U Test
Whether The Shell Petroleum Nigeria PLC has a Robust Framework Set Up for
Identifying Environmental and Social Needs of the Communities Where it Operates.



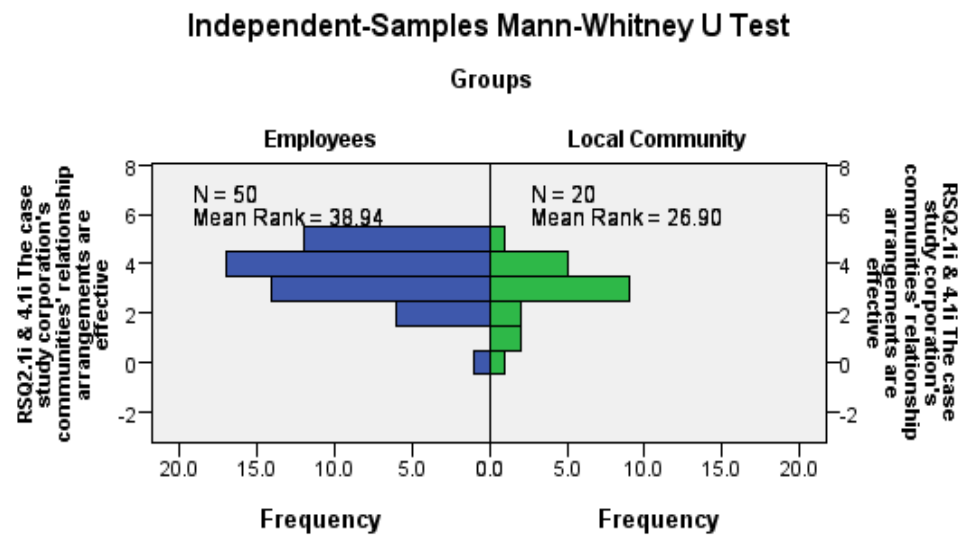
Total N	70
Mann-Whitney U	406.500
Wilcoxon W	616.500
Test Statistic	406.500
Standard Error	73.786
Standardized Test Statistic	-1.267
Asymptotic Sig. (2-sided test)	.205

Appendix 36: RSQ 2.1h & 4.1h – The Independent-Sample Mann-Whitney U Test on Whether There Are Appointed Management Team Within the Shell Petroleum Nigeria PLC who Liaise with the Local Communities’ Leaders in Identifying and Implementing Essential Community CSR Projects



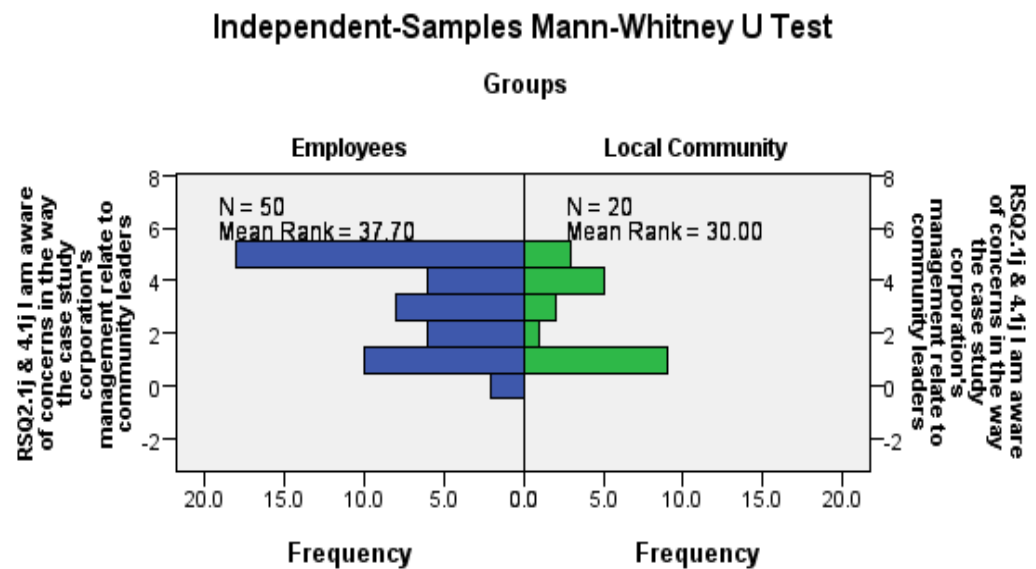
Total N	70
Mann-Whitney U	323.000
Wilcoxon W	533.000
Test Statistic	323.000
Standard Error	74.615
Standardized Test Statistic	-2.372
Asymptotic Sig. (2-sided test)	.018

Appendix 37: RSQ 2.1i & 4.1i – The Independent-Sample Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC’s Communities’ Relationship Arrangements are Effective in Meeting the Communities’ Expectations of the Corporation’s Social and Economic Obligations



Total N	70
Mann-Whitney U	328.000
Wilcoxon W	538.000
Test Statistic	328.000
Standard Error	74.008
Standardized Test Statistic	-2.324
Asymptotic Sig. (2-sided test)	.020

Appendix 38: RSQ 2.1j & 4.1j – The Independent-Sample Mann-Whitney U Test on Whether there are Concerns as to the Manner in which the Shell Petroleum Nigeria PLC’s Management Relate to the Local Communities’ Leaders

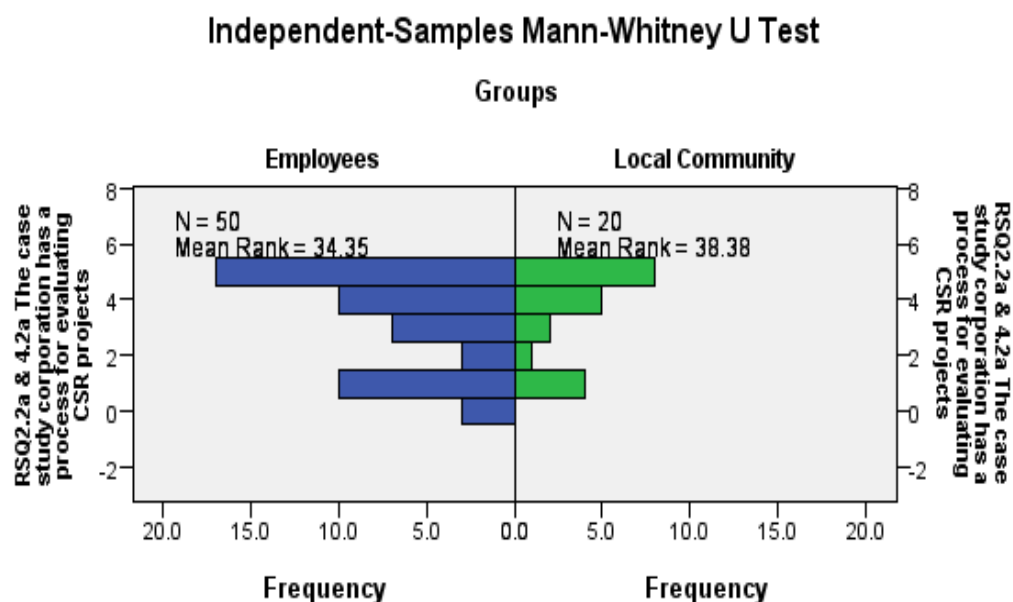


Total N	70
Mann-Whitney U	390.000
Wilcoxon W	600.000
Test Statistic	390.000
Standard Error	74.790
Standardized Test Statistic	-1.471
Asymptotic Sig. (2-sided test)	.141

Appendix 39: Themes 2.2 & 4.2 – Hypothesis Test Summary of the Perceptions of the Management, Employees’ and Local Communities’ Residents on Evaluation of the Shell Petroleum Nigeria PLC’s CSR Projects?

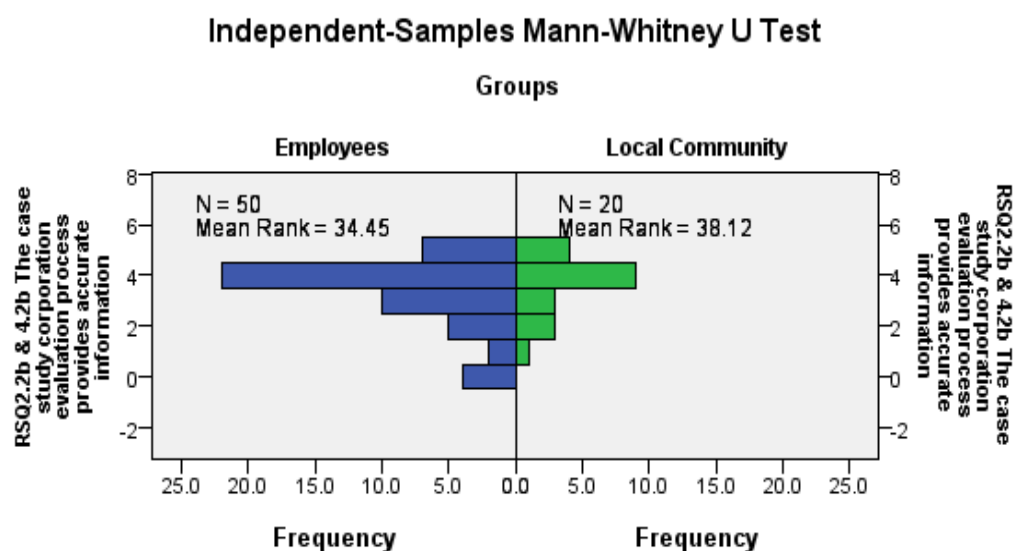
Hypothesis Test Summary				
	Null Hypothesis	Test	Sig.	Decision
1	The distribution of RSQ2.2a & 4.2a The Shell Petroleum Nigeria PLC has a process for evaluating CSR projects is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.439	Retain the null hypothesis.
2	The distribution of RSQ2.2b & 4.2b The Shell Petroleum Nigeria PLC evaluation process provides accurate information is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.472	Retain the null hypothesis.
3	The distribution of RSQ2.2c & 4.2c The Shell Petroleum Nigeria PLC's CSR evaluation reports inform future CSR planning is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.968	Retain the null hypothesis.
4	The distribution of RSQ2.2d & 4.2d The Shell Petroleum Nigeria PLC's existing CSR evaluation process is fit for purpose is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.689	Retain the null hypothesis.
5	The distribution of RSQ2.2e & 4.2e I feel empowered to improve CSR at the Shell Petroleum Nigeria PLC is the same across categories of Groups.	Independent-Samples Mann-Whitney U Test	.960	Retain the null hypothesis.
Asymptotic significances are displayed. The significance level is .05.				

Appendix 40: RSQ 2.2a & 4.2a – The Independent-Sample Mann-Whitney U Test on Whether The Shell Petroleum Nigeria PLC has a Robust Evaluation Process for Determining the Success / Failure of its CSR Programmes



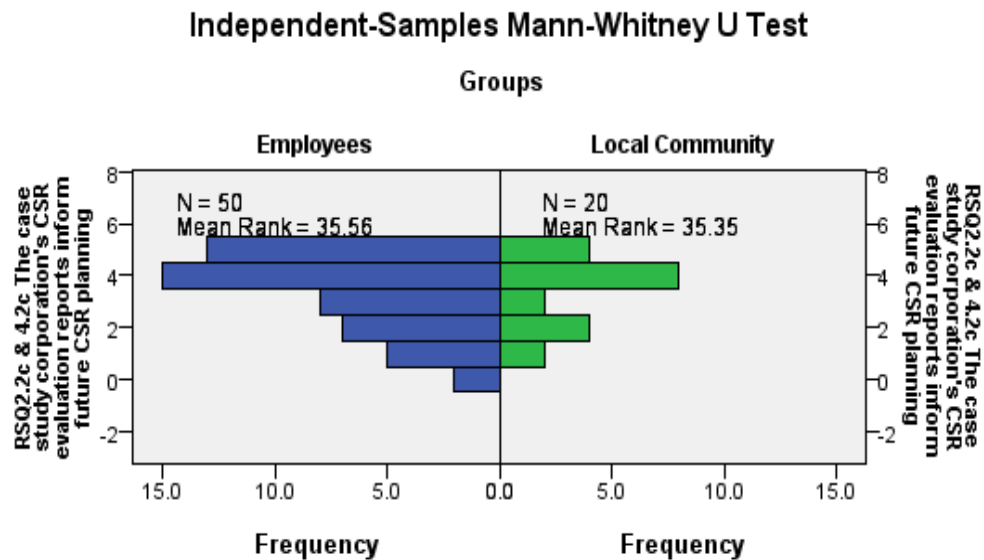
Total N	70
Mann-Whitney U	557.500
Wilcoxon W	767.500
Test Statistic	557.500
Standard Error	74.354
Standardized Test Statistic	.773
Asymptotic Sig. (2-sided test)	.439

Appendix 41: RSQ 2.2b & 4.2b – The Independent-Sample Mann-Whitney U Test on Whether the Shell Petroleum Nigeria PLC Evaluation Process Provides Accurate Information about the Success or Failure of the Corporation’s Implemented CSR Programmes



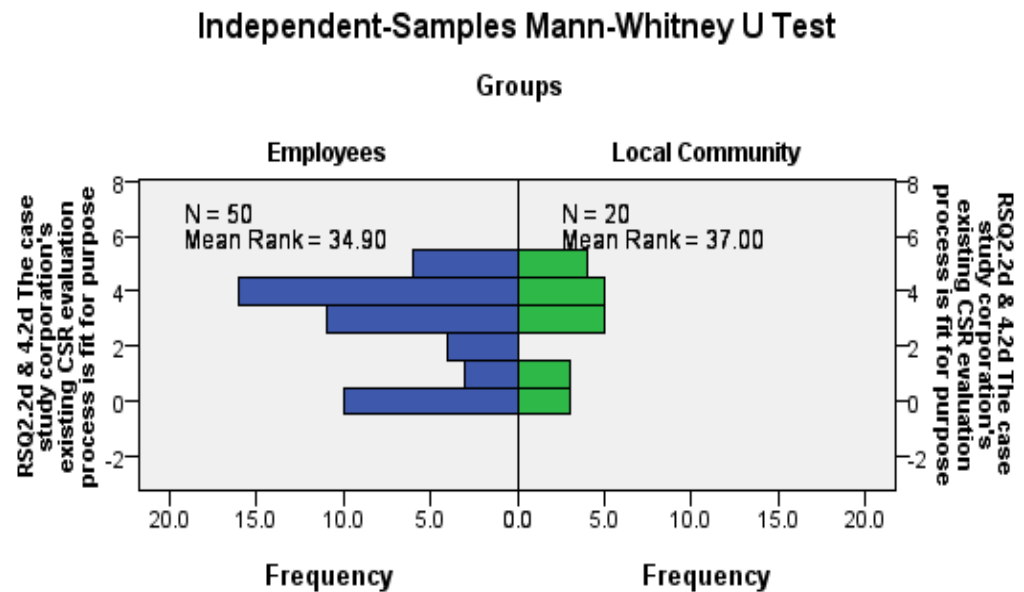
Total N	70
Mann-Whitney U	552.500
Wilcoxon W	762.500
Test Statistic	552.500
Standard Error	73.025
Standardized Test Statistic	.719
Asymptotic Sig. (2-sided test)	.472

Appendix 42: RSQ 2.2c & 4.2c – The Independent-Sample Mann-Whitney U Test
On Whether The Shell Petroleum Nigeria PLC CSR evaluation Reports Provide
Enough Information that Informs the Corporation’s Future CSR Planning



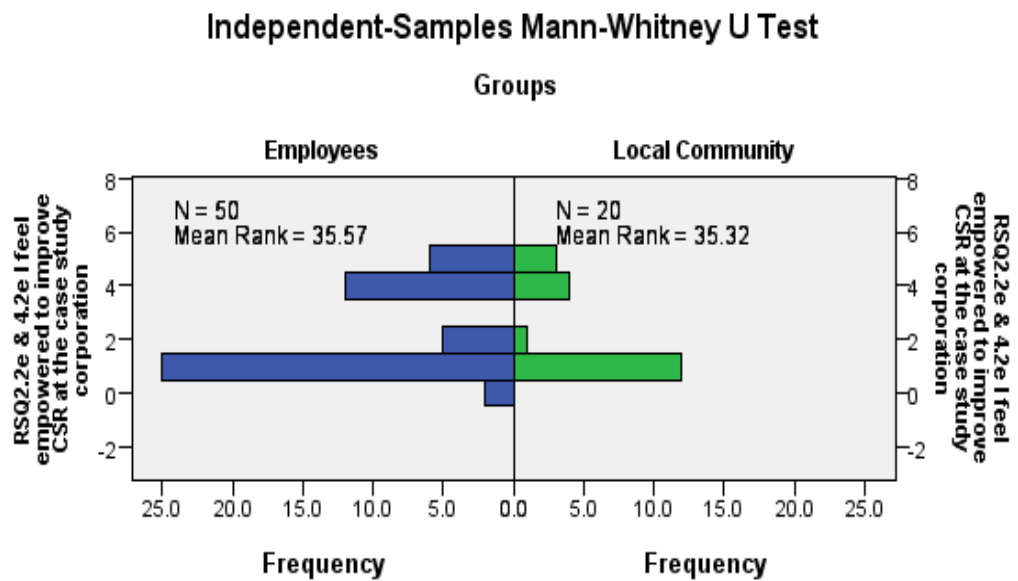
Total N	70
Mann-Whitney U	497.000
Wilcoxon W	707.000
Test Statistic	497.000
Standard Error	74.679
Standardized Test Statistic	-.040
Asymptotic Sig. (2-sided test)	.968

Appendix 43: RSQ 2.2d & 4.2d – The Independent-Sample Mann-Whitney U Test on Whether The Shell Petroleum Nigeria PLC’s Existing CSR Evaluation Process is Fit for Purpose



Total N	70
Mann-Whitney U	530.000
Wilcoxon W	740.000
Test Statistic	530.000
Standard Error	75.016
Standardized Test Statistic	.400
Asymptotic Sig. (2-sided test)	.689

Appendix 44: RSQ 2.2e & 4.2e – The Independent-Sample Mann-Whitney U Test on Whether The Stakeholder Groups Felt Empowered to Improve CSR at the Shell Petroleum Nigeria PLC



Total N	70
Mann-Whitney U	496.500
Wilcoxon W	706.500
Test Statistic	496.500
Standard Error	70.405
Standardized Test Statistic	-.050
Asymptotic Sig. (2-sided test)	.960

Appendix 45: The NVivo Test - The Weighting of 50 Most Frequently Used Words During the Interviews

Table 7.1: The Weighting of Most Frequently Used Words During the Interviews

Word	Count	Weighted Percentage (%)
People	62	2.09
Leader	44	1.48
Oil	37	1.25
Corporate	37	1.25
Projects	28	0.94
Time	22	0.74
Process	21	0.71
Case	18	0.61
Feel	18	0.61
Organisation	17	0.57
Face	15	0.51
View	15	0.51
Saying	15	0.51
Water	14	0.47
Programmes	14	0.47
Done	13	0.44
Help	13	0.44
Problems	10	0.34
Financial	10	0.34

Source: Author Design

Table 7.1 Continues

Word	Count	Weighted Percentage (%)
Aware	13	0.44
Course	13	0.44
Good	12	0.4
Design	12	0.4
extent	12	0.4
Really	12	0.4
Report	12	0.4
School	12	0.4
Land	11	0.37
Needs	11	0.37
Operating	11	0.37
Environmental	11	0.37
Area	10	0.34
Read	10	0.34
Believe	10	0.34
Hospital	10	0.34
Evaluation	10	0.34
Location	9	0.3

Source: Author Design

Appendix 46: NVivo Test on The Stakeholder Groups' CSR Philosophy

CSR Philosophy	Important quotes	Stakeholders' Groups
Functionalist	L: <i>"I think it's about ... a company engaging in activities which help to develop the social fabric of our local community."</i>	Local community residents
Functionalist/profit maximisation	D: <i>"Hmmm... if one looks at it ... on a moral ground, I think our company has that responsibility to the local people... Ummm ... since we are extracting oil on their land and this oil is being sold for profit ... don't you think it is morally justified to give something back to them as a means of saying thank you for allowing us to have access to their natural resources? I think it would be a crime if this company takes the local people's resources, sell them for profit and give nothing back in return."</i>	Employees
Functionalist Profit maximisation /	1: <i>"In my view ... corporate social responsibility means ... ehmmm... all firms' activities that involve the conduct of a business... that make it economically profitable, law-abiding... ehmmm... and socially supportive."</i>	Managers
Functionalist Profit maximisation /	2: <i>"Corporate social responsibility is all about an organisation engaging in activities that help to develop the social infrastructure of the society which in the long run will have a positive impact on the financial position of such an organisation." "In my view ... corporate social responsibility is all about an organisation engaging in activities that help to develop the social infrastructure of the society which in the long run will have a positive impact on the financial position of such an organisation."</i>	Managers

Appendix 47: NVivo Test on Stakeholder Groups' Interpretation of the Term CSR

CSR Drivers	Quotes	Stakeholders' Groups
Business Case (profit maximisation)	<p>1: <i>"I believe that ... a company must be selective in terms of their choice of social activities. I said that because ... any social activity or project that a company invests on ... must also be able to add financial value to our firm - Why should a company invest in a project that proves to have no economic or financial value? The whole essence of functioning as a business entity is to ... produce the goods and services that meet the needs of people ... such as consumers ... and in the process, make substantial returns in their investments. As such, it is unwise for a company to consider investing in social programmes that only benefit the society and not the company." Of course, ... businesses are not charity organisations. But ... those social programmes should be the ones that can further enhance the financial position of our organisation ... either directly or indirectly. What I meant is that ... if our organisation can invest on a social infrastructure that would give the company a positive image in the society ... and even with our stakeholders, this may indirectly add values to our shares in the stock market. This is what I meant by indirect financial contribution."</i></p> <p>2: <i>"why should an organisation that is functioning as a business be engaged in an unprofitable venture? In my view, the only obligation that a business owes society is the provision of goods and services that meet the needs of society in return for a profit. As such, any business activity that will not fulfil this is not worth venturing into."</i></p>	Managers
Functionalist/Business case	<p>C: <i>"CSR is all about our company doing something good for the local community people."</i></p> <p>B: <i>CSR means the involvement of our company in promoting the social infrastructure of the communities in which we operate."</i></p>	Employees
Functionalist Case	Dave: <i>CSR is a role MNCs play in the host community"</i>	Community residents: Dave; Patrick;

Appendix 47 Continues

	Patrick: <i>“it is the way the community come together to maintain peace and order with the MNCs operating in their community.”</i>	L
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Appendix 48: NVivo Test on Stakeholder Groups' Perception on CSR Implementation Process

Moderator	Important Quotes	Stakeholders' Groups
Q: How are community projects implemented?	<p><i>A: "The community was not informed. It was three months before they started the project that I received a letter from the Shell Petroleum Nigeria PLC corporation telling me that they have discussed the concerns raised by this community regarding the Shell Petroleum Nigeria PLC activity and the community's dissatisfaction with the manner in which they felt they have been treated by Shell Petroleum Nigeria PLC. The letter then went on to confirm that they have decided to build a hospital for this community, and that they would be grateful if I (the community leader) would provide a suitable place for implementing the project. And that was all."</i></p> <p><i>B: "Dem no ask us o! Dem just ask me where dem go put the toilet and borehole ... and then dem come with ...emmm Equipment ... emmm ... to start work" [Interpretations: they didn't ask us! They just asked me where they will put the toilet and borehole... and then they came with equipment to start work]. "You know say these people ... because we no dey too educated ... dem think say we no know anything. And dem think say ... we no know wetin we want [Interpretations: you know these people...because we are not too educated... they think we don't know anything. And they think that...we don't know what we want]</i></p>	<p>Community Leader</p> <p>Community Leader</p>
Q: Okay ... so in your view, do you think that the community people are happy with the MNC's CSR project implementation arrangement?	<p><i>L: "Ha! Ha! Ha! Do you think these multinational companies are concerned about our feelings? Of course, ... they don't. They feel they can do whatever they want as long as our government supports them ... which they do."</i></p>	<p>Community resident</p>

Appendix 49: NVivo Test on Stakeholder groups' Perceptions about the Effectiveness of the Shell Petroleum Nigeria PLC CSR Implementation Framework.

Moderator	Important Quotes	Stakeholders' Groups
Q: How does the Shell Petroleum Nigeria PLC identify CSR projects to be implemented in communities and how effective is the process?	<p><i>E: "Actually ... I happen to be working within the CSR team ... so I know how this is done. Every year, the management of this company sets aside certain amount of money specifically budgeted for CSR activities. The CSR team then identify social projects in local communities ... and then send it to the management for approval. Once this project is approved by the management, the CSR team will then contact community leaders where the project is to be implemented and brief them of the nature of the decided project, time and duration. Following this, the community leaders will then suggest a location where the project should be situated." "So, yes ... that is true. You know our people. By the time we start involving the community in all these ... you might be creating more problems as the community people may start arguing over what is important and over what their needs are."</i></p>	Employee
	<p><i>C: "Hmmm ... we have a CSR team that is made up of university graduates with experience and are familiar with the local community's environment ... so they know what the community people need." "And one thing that it is important to mention is that the community people are not that educated. So ... it is pointless discussing these important projects with them because they do not understand, and ... the few young ones that are"</i></p>	Employee

	<p><i>educated don't live in the community. As soon as they graduate from high school and universities, they go to Lagos to work and they don't visit."</i></p>	Employee
	<p><i>A: "The way our company is doing it is okay ... because it saves time because by engaging the community in discussion about CSR programmes will further prolong the matter. And it can be very expensive."</i></p>	Employee
	<p><i>B: "In fact, we may end up not doing any of the projects because these people are so backward to the point that they don't even know what they want."</i></p>	Manager
	<p><i>1: "The management of this organisation have a special budget for social responsibility activities. And every year, the corporate social responsibility team of the organisation would identify a viable project which they feel would serve the interest of the local community as well as enhance and promote the image of our company. And then ... implement them because.... we believe that the corporate social responsibility team are there to use their expertise to guide the company and the local community people. I do not think it is wrong to give the experts free hands to carry out their duties as expected. And ... I can confidently say to you that they have done this very well ... and the company is even pleased with the outcome of their corporate social responsibility activities"</i></p>	Manager
	<p><i>2: "There is a dedicated department within the Shell Petroleum Nigeria PLC "has a dedicated team and I am one of the team members who are charged with the selection and implementation of our corporate</i></p>	

	<p><i>social responsibility programmes –it is our usual practice that our corporate social responsibility team will identify projects in local communities, and then present them to our management for approval. And once these projects have been approved, our CSR team will then contact the community leaders to inform them that certain projects have been approved for them by our management. And ... at that point, the start and the end dates of the project will be given to the community leaders.”</i></p>	
Q: How would you describe your relationship with the local community residents and leaders?	<p><i>1: “You know that majority of the local people are not educated. So ... as such ... it will be pointless to be going around asking them what their needs are. As such, it is better for the corporate social responsibility team of our organisation to do the assessment of what they feel, or think are needed within the local community. These people are experts ... so they know better.”</i></p> <p><i>2: No ... (sighing deeply). These are local people with little or no education ... and it can often prove to be a waste of time, energy and resources getting into dialogue about the choice of corporate social responsibility projects that are implemented in the local community.”</i></p>	<p>Manager</p> <p>Manager</p>

Appendix 50: NVivo Test on Stakeholder Groups' Perceptions about the Role of Communities' Leaders in Representing Communities.

Moderator	Quotes	Stakeholders' Groups
Q: How effective are the community leaders in representing the community?	<p><i>Jackson: "Our leaders are not effective because, they are corrupt... they represent for their own selfish interests."</i></p> <p><i>Dave: "They are not effective. They are very corrupt."</i></p> <p><i>C: "Ah... I remember one time when this company used to give money directly to the leaders so that they can spend it in building infrastructures for the local people. Instead of spending the money on these infrastructures, the community leaders often put the money in their pockets. And as you know that the culture here is that you are not allowed as an ordinary community person to criticise or challenge your leaders. That is the culture here. So, the community leaders can get away with so many things. So, it was when our company realised this that they started doing it themselves."</i></p>	<p>Community resident</p> <p>Community resident</p> <p>Employee</p>
Q: Really? That is very serious. Are the local people aware of these problems?	<p><i>C: "Of course, they do ... because every time you talk to them, they often privately say it that they don't trust their leaders ... that they are corrupt."</i></p>	Employee

Appendix 51: Stakeholder Groups' Perceptions of the Shell Petroleum Nigeria PLC Evaluation Framework

Moderator	Quotes	Stakeholders' Groups
Q: Could you please explain your current evaluation process?	<i>I: Well ... eemmmm ... at the end of each project, the corporate social responsibility team will write a report which details what projects, cost and location, as well as the community's views of the project... Eemmm ... yyyess ... but I don't think it's that good. I think there should be a better way of evaluating these projects."</i>	Manager
Q: So ... you said the corporate social responsibility team always seek for the views of local community's residents of their CSR projects? How do they do this?	<i>I: "They often have a brief discussion with the community leaders ... and the discussions often centre on the perception of the local people. So far ... we've been getting positive feedback through this process."</i>	Manager

Appendix 52: NVivo Test on Stakeholder Groups' Perceptions of the Shell
Petroleum Nigeria PLC Evaluation Strategy

Moderator	Quotes	Stakeholder Groups
Q: so ... how do you get feedback on your community projects?	2: <i>Emmmm ... at the completion of the project, we often arrange a ceremony to open the project ... and in most cases, the local leaders and the community people often show their gratitude by saying thank you.</i>	Manager
Q: So, this is how you know whether the community is happy with the project?	2: <i>Yes</i>	Manager
Q: Oh ... so your company has no defined process of critically evaluating corporate social responsibility projects?	2: <i>"Hmmm ... if I am honest ... the answer is no. I know it sounds ... a bit less of expected standard, but I'm afraid that is our current position. The process certainly needs to be reviewed."</i>	Manager
	A: <i>"To be honest, the corporation has a process for evaluating CSR projects, but it is just not fit for purpose. I think we need a more robust framework to be able to effectively evaluate our CSR programmes."</i>	Employee

